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IOWA

Retail Sales and Use Tax Report

Sales of Fiscal Year Ending March 31, 1988

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
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sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
inclu any
munic , wa-
ter, h lic in
its pr vided
in this con-
sume gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events except those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated on the state of Iowa,
such tax to be col rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

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TABLE OF CONTENTS

Page

- I. INTRODUCTION AND SUMMARY OF DATA I - XIV
  - A. Introduction I - II
    - 1. Foreword I
    - 2. Glossary II
  - B. Retail Sales Tax Summary III - X
    - 1. Development of Retail Sales Tax III
    - 2. The Year in Review IV - X
      - a. The Year in Review Analysis IV
      - b. Annual Computed Tax Comparison V
      - c. Computed Tax by Quarter V
      - d. Computed Tax by Population Group VI
      - e. Gross Sales and Computed Tax by Size of Gross Sales VII
      - f. Retail Sales Tax Collections by Computed Tax Due VIII
      - g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1988 IX - X
  - C. Use Tax Summary XI - XIII
    - 1. Development of Use Tax XI
    - 2. The Year in Review
      - a. Retailers Use Tax By Business Group XII
      - b. Comparison of Use Taxes XII
      - c. Retailers Use Tax Collection Report XIII
  - D. Hotel Motel Tax Summary XIV
- II. RETAIL SALES TAX STATISTICS 1 - 107
  - A. Retail Sales Tax by County and Town 3 - 38
  - B. Retail Sales Tax by County and Selected Cities 39 - 100
  - C. Retail Sales by Business Classification 101 - 107
- III. USE TAX STATISTICS 109 - 126
  - A. Motor Vehicle Use Tax by County 111
  - B. Retailers Use Tax by Business Classification 112 - 118
  - C. Consumers Use Tax by Business Classification 119 - 125
  - D. Consumers Use Tax by County 126

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987 purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1988 amounted to $647.0 million which is a 3.82 percent increase from the $623.2 million collected in 1987. The number of quarterly returns filed decreased from 375,315 in 1987 to 373,968 in 1988 which is a 0.36 percentage decrease. This data reveals an increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1988

Reflecting Christmas retail sales activity, 27.0 percent of fiscal 1988 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1988 and for each of the past two fiscal years.

Size of Gross Receipts in 1988

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1988" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 47.39 percent of total sales tax in 1988 while comprising only 1.65 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 56.65 percent of total business but their tax collections represented only 2.40 percent of total collection.

Sales Tax Due by County in 1988

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED TAX
1986 - 1988

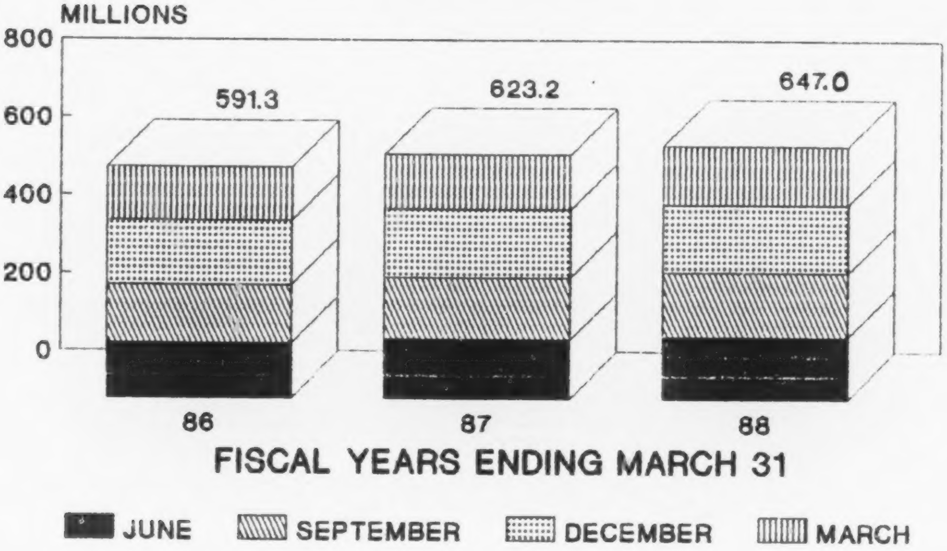
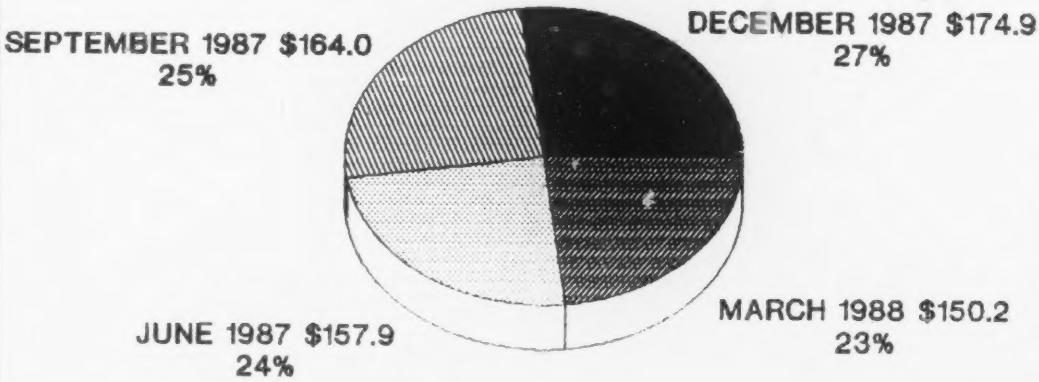


FIGURE B
COMPUTED TAX BY QUARTER
($ MILLIONS)



TOTAL COMPUTED TAX FY 1988 $647.0

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1988

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	OF TAX
50,000 AND OVER	$279,845,264	43.25
25,000 TO 50,000	$80,197,766	12.39
10,000 TO 25,000	$54,899,370	8.48
5,000 TO 10,000	$81,936,078	12.66
2,500 TO 5,000	$48,441,064	7.49
1,000 TO 2,500	$45,271,450	7.00
500 TO 1,000	$18,500,509	2.86
TOWNS UNDER 500	$11,669,549	1.80
NON-PERMIT	$881,475	.14
RURAL	$25,015,063	3.87
OTHERS	$372,235	.06
TOTALS	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1988

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	OF BUS.	GROSS SALES	OF SALES	COMPUTED TAX	OF TAX
$ 0 - $ 499	78,691	22.63	$7,189,886	.02	$502,024	.08
500 - 999	19,092	5.49	$14,040,460	.04	$542,405	.08
1,000 - 1,999	25,818	7.42	$37,785,703	.10	$1,425,345	.22
2,000 - 2,999	17,700	5.09	$43,716,828	.12	$1,611,735	.25
3,000 - 3,999	13,011	3.74	$45,279,251	.12	$1,641,244	.25
4,000 - 4,999	10,406	2.99	$46,614,886	.13	$1,681,239	.26
5,000 - 9,999	32,300	9.29	$233,838,554	.63	$8,176,140	1.26
10,000 - 24,999	47,379	13.62	$779,012,685	2.11	$26,111,077	4.04
25,000 - 49,999	32,858	9.45	$1,171,646,118	3.17	$36,769,333	5.68
50,000 - 99,999	26,513	7.62	$1,882,776,328	5.10	$52,181,535	8.06
100,000 - 249,999	23,424	6.74	$3,666,885,985	9.92	$84,902,105	13.12
250,000 - 499,999	9,291	2.67	$3,229,667,901	8.74	$65,486,300	10.12
500,000 - 999,999	5,528	1.59	$3,857,944,817	10.44	$59,359,627	9.17
1,000,000 & OVER	5,736	1.65	$21,930,314,512	59.36	$306,639,714	47.39
TOTALS	347,747	100.00 *	$36,946,713,914	100.00 *	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1988

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	93,496	26.89	$460,386	.07
25.00 -	49.99	24,197	6.96	$875,923	.14
50.00 -	99.99	31,079	8.94	$2,250,033	.35
100.00 -	149.99	20,221	5.81	$2,491,673	.39
150.00 -	199.99	14,775	4.25	$2,559,786	.40
200.00 -	249.99	11,209	3.22	$2,505,485	.39
250.00 -	499.99	36,072	10.37	$13,060,710	2.02
500.00 -	999.99	37,983	10.92	$27,291,984	4.22
1,000.00 -	1,499.99	20,248	5.82	$24,858,566	3.84
1,500.00 -	1,999.99	12,779	3.67	$22,137,368	3.42
2,000.00 -	2,499.99	8,596	2.47	$19,203,374	2.97
2,500.00 -	2,999.99	6,050	1.74	$16,562,170	2.56
3,000.00 -	3,999.99	8,066	2.32	$27,941,106	4.32
4,000.00 -	4,999.99	4,951	1.42	$22,106,544	3.42
5,000.00 -	9,999.99	10,068	2.90	$69,644,624	10.76
10,000.00 -	24,999.99	5,656	1.63	$85,012,389	13.14
25,000.00 -	49,999.99	1,322	.38	$44,403,422	6.86
50,000.00 -	99,999.99	508	.15	$34,536,608	5.34
100,000.00 &	OVER	471	.14	$229,127,672	35.41
TOTALS		347,747	100.00 *	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1988

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,401	$ 36,196,183	$ 1,446,704
ADAMS	717	17,569,399	702,480
ALLAMAKEE	2,172	61,230,330	2,448,692
APPANOOSE	1,942	58,002,965	2,318,781
AUDUBON	1,226	25,885,059	1,031,953
BENTON	3,077	71,372,016	2,854,075
BLACK HAWK	13,159	742,878,998	29,617,910
BOONE	3,050	97,664,559	3,906,337
BREMER	3,103	93,618,934	3,743,428
BUCHANAN	2,842	73,082,394	2,922,728
BUENA VISTA	3,089	114,219,869	4,566,411
BUTLER	2,435	47,042,495	1,881,065
CALHOUN	1,956	62,696,498	2,504,390
CARROLL	3,353	131,613,527	5,263,618
CASS	2,767	79,535,904	3,180,077
CEDAR	2,734	53,705,708	2,147,528
CERRO GORDO	6,344	333,730,273	13,345,276
CHEROKEE	2,378	65,708,831	2,627,230
CHICKASAW	2,136	50,065,215	2,000,942
CLARKE	1,245	37,710,655	1,508,263
CLAY	2,929	112,864,688	4,500,131
CLAYTON	3,159	63,786,213	2,549,863
CLINTON	6,076	257,882,716	10,310,080
CRAWFORD	2,588	72,429,665	2,896,380
DALLAS	3,685	95,672,875	3,826,128
DAVIS	1,235	26,479,627	1,058,819
DECATUR	1,184	21,097,371	843,462
DELAWARE	2,247	69,664,103	2,785,765
DES MOINES	5,074	276,076,445	11,024,449
DICKINSON	3,111	95,855,291	3,832,896
DUBUQUE	9,685	532,984,704	21,296,790
EMMET	1,828	59,074,291	2,362,516
FAYETTE	3,227	96,758,937	3,867,692
FLOYD	2,547	73,183,192	2,926,531
FRANKLIN	1,809	48,784,263	1,950,808
FREMONT	1,253	27,780,088	1,110,833
GREENE	1,687	44,087,470	1,763,227
GRUNDY	1,850	40,188,920	1,607,152
GUTHRIE	1,642	35,772,327	1,430,527
HAMILTON	2,478	73,383,701	2,933,585
HANCOCK	1,837	48,299,808	1,931,939
HARDIN	3,515	101,216,473	4,047,806
HARRISON	1,990	44,282,408	1,770,990
HENRY	2,448	97,686,578	3,894,385
HOWARD	1,671	40,007,396	1,599,545
HUMBOLDT	1,756	51,422,123	2,055,637
IDA	1,348	40,395,760	1,615,603
IOWA	2,397	80,706,455	3,227,393
JACKSON	2,952	72,677,015	2,904,885
JASPER	4,310	163,802,152	6,550,759

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,408	$ 82,583,563	$ 3,302,395
JOHNSON	7,974	519,389,963	20,770,028
JONES	2,857	89,054,123	3,560,503
KEOKUK	1,963	32,994,010	1,319,276
KOSSUTH	3,044	86,927,530	3,476,634
LEE	4,982	208,515,433	8,334,256
LINN	18,730	1,318,651,967	52,710,960
LOUISA	1,349	25,989,311	1,039,472
LUCAS	1,248	48,894,989	1,955,369
LYON	1,744	35,571,013	1,421,585
MADISON	1,493	36,016,493	1,439,868
MAHASKA	3,152	113,533,859	4,540,536
MARION	3,364	128,943,009	5,150,871
MARSHALL	4,779	218,790,354	8,746,613
MILLS	1,332	34,095,308	1,363,377
MITCHELL	1,692	42,933,034	1,716,321
MONONA	1,728	39,105,838	1,563,553
MONROE	1,074	28,480,098	1,139,085
MONTGOMERY	1,883	68,896,315	2,754,400
MUSCATINE	4,394	202,908,988	8,113,656
OBRIEN	2,744	78,519,136	3,139,853
OSCEOLA	1,145	25,117,244	1,004,507
PAGE	2,703	78,680,974	3,146,850
PALO ALTO	1,620	35,530,223	1,420,567
PLYMOUTH	3,090	93,700,179	3,746,235
POCAHONTAS	1,834	32,286,572	1,291,104
POLK	34,860	3,274,059,301	130,887,164
POTTAWATTAMIE	7,841	410,263,139	16,404,785
POWESHIEK	2,601	111,866,968	4,472,967
RINGGOLD	880	17,377,163	695,035
SAC	2,086	42,388,733	1,694,597
SCOTT	15,630	1,089,181,150	43,539,263
SHELBY	2,234	56,109,752	2,243,532
SIOUX	4,519	118,989,279	4,756,611
STORY	7,455	372,803,744	14,904,987
TAMA	2,503	62,037,288	2,480,507
TAYLOR	1,210	15,620,599	624,257
UNION	1,688	61,889,610	2,474,222
VAN BUREN	1,383	14,302,780	571,676
WAPELLO	4,401	174,806,835	6,990,005
WARREN	3,321	80,649,785	3,224,627
WASHINGTON	3,223	91,975,992	3,678,475
WAYNE	1,288	17,658,229	706,098
WEBSTER	5,648	259,214,320	10,364,774
WINNEBAGO	1,868	49,377,078	1,973,740
WINNESHIEK	2,826	93,392,789	3,734,723
WOODBURY	10,444	663,737,116	26,534,190
WORTH	1,234	19,392,988	774,880
WRIGHT	2,414	63,016,952	2,520,375
NONRESIDENTS	259	8,749,992	335,870
LATE FILERS	23,182	194,574,755	7,780,125
TOTAL	373,968	$16,187,378,730	$647,029,823

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1988

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	610	1.78%	$ 5,010,041	7.56%
Building Materials	659	1.92	1,084,248	1.64
General Merchandise	54	0.16	1,449,903	2.19
Food Dealers	77	0.23	60,407	0.09
Motor Vehicle	491	1.43	763,355	1.14
Apparel	220	0.64	219,748	0.33
Home Furnishings	935	2.73	1,824,286	2.75
Eating and Drinking	128	0.37	79,850	0.12
Specialty Retail	3,087	9.00	4,978,125	7.51
Services	5,546	16.18	8,848,031	13.35
Wholesale Goods	10,356	30.21	17,716,877	26.73
Miscellaneous	10,509	30.65	23,404,517	35.31
Late Filers	1,611	4.70	847,150	1.28
	34,283	100.00%	$66,286,538	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1987 and 1988

Use Tax*	1987	1988	% Change
Retailers			
Number of Returns	33,283	34,283	3.00%
Computed Tax	$64,637,395	$66,286,538	2.55%
Motor Vehicle			
Number of Returns	644,052	657,804	2.14%
Computed Tax	$95,568,243	$103,455,547	8.25%
Consumers			
Number of Returns	19,193	18,952	(1.26%)
Computed Tax	$24,367,392	$22,671,221	(6.96%)

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1988

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	14,388	41.97	$28,615	.04
25.00 - 49.99	1,629	4.75	$58,735	.09
50.00 - 99.99	2,024	5.90	$147,864	.22
100.00 - 149.99	1,395	4.07	$172,383	.26
150.00 - 199.99	1,061	3.09	$184,713	.28
200.00 - 249.99	885	2.58	$197,736	.30
250.00 - 499.99	2,844	8.30	$1,030,028	1.55
500.00 - 999.99	2,771	8.08	$1,994,327	3.01
1,000.00 - 1,499.99	1,492	4.35	$1,822,997	2.75
1,500.00 - 1,999.99	974	2.84	$1,694,189	2.56
2,000.00 - 2,499.99	675	1.97	$1,507,642	2.27
2,500.00 - 2,999.99	521	1.52	$1,426,453	2.15
3,000.00 - 3,999.99	739	2.16	$2,556,260	3.86
4,000.00 - 4,999.99	494	1.44	$2,212,573	3.34
5,000.00 - 9,999.99	1,156	3.37	$8,130,293	12.27
10,000.00 - 24,999.99	795	2.32	$11,867,634	17.90
25,000.00 - 49,999.99	250	.73	$8,715,947	13.15
50,000.00 - 99,999.99	121	.35	$8,442,081	12.74
100,000.00 & OVER	69	.20	$14,096,068	21.27
TOTALS	34,283	100.00 *	$66,286,538	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1988

During fiscal 1988, the local option hotel/motel tax was imposed in twenty-nine cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nine jurisdictions impose the tax at 7%, nineteen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1988, a total of $8,055,000.17 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1988

Jurisdiction	Tax Rate	Quarter Ending June 1987	Quarter Ending Sept. 1987	Quarter Ending Dec. 1987	Quarter Ending March 1988	Total
Altoona	5%	$ 26,182.76	$ 37,770.46	$ 14,022.74	$ 15,938.66	$ 93,914.62
Ankeny	5%	12,030.26	16,793.74	11,206.10	4,420.65	44,450.75
Bettendorf	5%	76,124.98	90,200.74	66,895.96	41,897.16	275,118.84
Burlington	5%	40,103.00	31,364.64	54,042.34	22,120.80	147,630.78
Cedar Rapids	7%	228,879.36	247,509.82	216,760.67	211,248.20	904,398.05
Clinton	5%	21,259.65	24,957.35	27,662.33	19,963.39	93,842.72
Clive	7%	33,785.40	29,078.98	20,786.57	56,553.38	140,204.33
Coralville	5%	71,496.90	110,582.96	83,170.98	59,581.32	324,832.16
Council Bluffs	5%	77,643.14	94,940.73	59,406.59	59,521.56	291,512.02
Davenport	5%	142,715.96	180,416.42	114,361.00	134,137.99	571,631.37
Des Moines	7%	509,455.64	475,944.17	453,205.49	471,923.28	1,910,528.58
Dubuque	5%	106,378.31	149,646.50	87,429.69	65,122.22	408,576.72
Elkhorn	3%	20.15	25.95	9.00	2.40	57.50
Fort Madison	5%	18,195.58	13,952.56	9,257.16	8,599.46	50,004.76
Indianola	5%	3,955.97	4,311.60	3,840.39	2,883.50	14,991.46
Iowa City	5%	89,830.42	28,964.49	69,802.89	53,922.96	242,520.76
Iowa County	5%	48,668.87	73,555.99	43,103.96	24,433.76	189,762.58
Johnston	7%	16,706.25	0.00	0.00	52,324.79	69,031.04
Keokuk	5%	13,770.25	16,343.44	7,869.29	11,056.74	49,039.72
Marion	5%	16,422.51	15,602.46	13,594.36	13,481.86	59,101.19
Mason City	5%	28,767.70	34,964.53	23,288.18	24,110.46	111,130.87
Muscatine	4%	17,434.77	17,824.69	21,787.58	17,569.02	74,616.06
Newton	5%	29,025.48	37,915.33	23,708.09	18,478.01	109,126.91
Ottumwa	5%	22,357.45	24,016.28	19,608.34	10,854.60	76,836.67
Polk County	7%	85,931.08	70,473.64	46,736.15	80,271.66	283,412.53
Sergeant Bluff	3%	3,167.05	2,782.88	1,228.42	992.30	8,170.65
Sioux City	7%	122,413.10	132,241.71	85,672.49	80,832.67	421,159.97
Urbandale	7%	64,589.41	96,065.85	55,096.41	38,404.04	254,155.71
Waterloo	5%	75,110.39	68,567.00	68,151.06	65,131.22	276,959.67
West Des Moines	7%	134,234.57	145,521.77	117,701.30	146,569.33	544,026.97
Windsor Heights	7%	3,609.98	4,335.02	3,213.59	3,095.62	14,254.21
		$2,140,266.34	$2,276,671.70	$1,822,619.12	$1,815,443.01	$8,055,000.17

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	259	$8,749,992	$335,870	.05
ADAIR COUNTY				
GREENFIELD*	496	$19,642,171	$785,530	.12
ADAIR	194	$6,857,293	$273,801	.04
STUART	104	$3,064,597	$122,584	.02
BRIDGEWATER	87	$1,144,338	$45,496	.01
FONTANELLE	132	$1,619,316	$64,772	.01
ORIENT	79	$1,059,605	$42,387	.01
NON-PERMIT	5	$21,675	$651	.00
OTHER	304	$2,787,188	$111,483	.02
* TOTAL COUNTY *	1,401	$36,196,183	$1,446,704	.22
ADAMS COUNTY				
CORNING*	440	$15,061,247	$602,280	.09
PRESCOTT	51	$458,625	$18,350	.00
NON-PERMIT	2	$12,065	$362	.00
OTHER	224	$2,037,462	$81,488	.01
* TOTAL COUNTY *	717	$17,569,399	$702,480	.11
ALLAMAKEE COUNTY				
WAUKON*	747	$29,545,821	$1,181,820	.18
LANSING	308	$6,487,507	$259,496	.04
POSTVILLE	360	$17,128,218	$684,932	.11
NEW ALBIN	133	$2,223,772	$88,957	.01
HARPERS FERRY	106	$1,155,093	$46,205	.01
NON-PERMIT	6	$30,395	$911	.00
OTHER	512	$4,659,524	$186,371	.03
* TOTAL COUNTY *	2,172	$61,230,330	$2,448,692	.38
APPANOOSE COUNTY				
CENTERVILLE*	1,072	$48,937,777	$1,957,154	.30
MORAVIA	137	$1,111,258	$44,423	.01
MOULTON	123	$1,792,580	$71,681	.01
MYSTIC	84	$404,649	$16,182	.00
NON-PERMIT	22	$86,427	$2,595	.00
OTHER	504	$5,670,274	$226,746	.04
* TOTAL COUNTY *	1,942	$58,002,965	$2,318,781	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUDUBON COUNTY				
AUDUBON*	596	$20,175,386	$806,706	.12
EXIRA	212	$2,670,029	$106,762	.02
BRAYTON	41	$156,838	$6,174	.00
KIMBALLTON	95	$986,106	$39,376	.01
NON-PERMIT	8	$293,269	$8,798	.00
OTHER	274	$1,603,431	$64,137	.01
* TOTAL COUNTY *	1,226	$25,885,059	$1,031,953	.16
BENTON COUNTY				
BELLE PLAINE	453	$14,291,512	$571,642	.09
VINTON*	865	$33,155,929	$1,326,219	.20
BLAIRSTOWN	148	$2,850,885	$114,039	.02
SHELLSBURG	119	$1,647,179	$65,888	.01
VAN HORNE	141	$1,756,036	$70,225	.01
ATKINS	98	$1,326,592	$53,069	.01
GARRISON	85	$577,098	$23,082	.00
KEYSTONE	116	$4,211,707	$168,469	.03
MT AUBURN	53	$572,314	$22,891	.00
NEWHALL	144	$2,438,036	$97,528	.02
NORWAY	89	$2,393,365	$95,733	.01
URBANA	68	$841,317	$33,648	.01
WALFORD	50	$940,592	$37,626	.01
NON-PERMIT	10	$73,874	$2,217	.00
OTHER	638	$4,295,580	$171,799	.03
* TOTAL COUNTY *	3,077	$71,372,016	$2,854,075	.44

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,590	$507,793,039	$20,232,841	3.13
CEDAR FALLS	3,610	$200,942,883	$8,035,432	1.24
EVANSDALE	372	$5,843,983	$233,317	.04
ELK RUN HTS	43	$353,962	$14,156	.00
HUDSON	274	$6,626,504	$265,062	.04
LA PORTE CITY	391	$6,969,847	$278,797	.04
DUNKERTON	126	$1,914,524	$76,576	.01
JANESVILLE	71	$1,135,175	$45,409	.01
GILBERTVILLE	116	$1,498,052	$59,921	.01
RAYMOND	75	$907,922	$36,235	.01
NON-PERMIT	81	$1,556,797	$46,710	.01
OTHER	410	$7,336,310	$293,454	.05
* TOTAL COUNTY *	13,159	$742,878,998	$29,617,910	4.58
BOONE COUNTY				
BOONE*	1,744	$71,713,925	$2,868,450	.44
MADRID	289	$8,797,298	$351,883	.05
OGDEN	327	$6,814,681	$272,587	.04
BOXHOLM	55	$623,429	$24,934	.00
PILOT MOUND	47	$240,991	$9,640	.00
NON-PERMIT	7	$9,372	$282	.00
OTHER	581	$9,464,863	$378,561	.06
* TOTAL COUNTY *	3,050	$97,664,559	$3,906,337	.60
BREMER COUNTY				
WAVERLY*	1,186	$56,761,240	$2,270,202	.35
SUMNER	405	$12,413,486	$496,475	.08
TRIPOLI	234	$4,081,239	$163,245	.03
DENVER	289	$6,898,165	$275,899	.04
JANESVILLE	130	$1,906,390	$76,066	.01
READLYN	167	$3,744,701	$149,786	.02
FREDERIKA	40	$255,733	$10,232	.00
PLAINFIELD	97	$1,802,463	$72,058	.01
NON-PERMIT	15	$75,601	$2,268	.00
OTHER	540	$5,679,916	$227,197	.04
* TOTAL COUNTY *	3,103	$93,618,934	$3,743,428	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	998	$46,604,611	$1,864,051	.29
JESUP	320	$7,719,718	$308,729	.05
FAIRBANK	183	$3,818,227	$152,732	.02
HAZLETON	146	$1,307,592	$52,300	.01
LAMONT	107	$1,048,510	$41,933	.01
WINTHROP	180	$3,417,405	$136,693	.02
AURORA	61	$668,227	$26,732	.00
BRANDON	88	$632,603	$25,281	.00
QUASQUETON	70	$763,142	$30,529	.00
ROWLEY	62	$267,537	$10,706	.00
NON-PERMIT	6	$34,852	$1,044	.00
OTHER	621	$6,799,970	$271,998	.04
* TOTAL COUNTY *	2,842	$73,082,394	$2,922,728	.45
BUENA VISTA COUNTY				
STORM LAKE*	1,613	$84,343,076	$3,373,257	.52
ALTA	290	$10,469,385	$418,772	.06
ALBERT CITY	156	$4,142,807	$165,709	.03
MARATHON	66	$965,768	$38,550	.01
NEWELL	186	$3,506,337	$140,245	.02
SIOUX RAPIDS	229	$5,558,705	$222,304	.03
LAKESIDE	42	$180,331	$7,214	.00
REMBRANDT	78	$615,855	$24,634	.00
LINN GROVE	57	$313,080	$12,520	.00
NON-PERMIT	8	$177,002	$5,311	.00
OTHER	364	$3,947,523	$157,895	.02
* TOTAL COUNTY *	3,089	$114,219,869	$4,566,411	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	248	$4,508,952	$180,350	.03
GREENE	265	$7,390,261	$295,531	.05
PARKERSBURG	328	$7,058,168	$282,328	.04
SHELL ROCK	248	$3,657,202	$146,284	.02
ALLISON*	244	$10,980,816	$439,232	.07
APLINGTON	197	$3,503,914	$140,150	.02
DUMONT	155	$3,253,258	$129,981	.02
NEW HARTFORD	105	$1,431,205	$57,190	.01
BRISTOW	44	$291,795	$11,669	.00
NON-PERMIT	3	$25,499	$765	.00
OTHER	598	$4,941,425	$197,585	.03
* TOTAL COUNTY *	2,435	$47,042,495	$1,881,065	.29
CALHOUN COUNTY				
LAKE CITY	374	$8,524,723	$340,970	.05
MANSON	337	$32,102,161	$1,284,092	.20
ROCKWELL CITY*	463	$12,602,583	$504,105	.08
LOHRVILLE	139	$1,094,252	$43,775	.01
POMEROY	153	$3,523,911	$140,956	.02
FARNHAMVILLE	94	$2,584,217	$103,358	.02
NON-PERMIT	7	$344,460	$10,334	.00
OTHER	389	$1,920,191	$76,800	.01
* TOTAL COUNTY *	1,956	$62,696,498	$2,504,390	.39
CARROLL COUNTY				
CARROLL*	1,638	$95,479,806	$3,818,838	.59
COON RAPIDS	294	$6,329,171	$253,162	.04
MANNING	325	$9,019,833	$360,789	.06
BREDA	168	$3,945,774	$157,767	.02
GLIDDEN	165	$5,419,684	$216,786	.03
ARCADIA	96	$1,978,603	$78,892	.01
DEDHAM	69	$1,302,103	$52,084	.01
HALBUR	67	$2,923,457	$116,936	.02
TEMPLETON	102	$1,715,143	$68,604	.01
NON-PERMIT	2	$23,500	$705	.00
OTHER	427	$3,476,453	$139,055	.02
* TOTAL COUNTY *	3,353	$131,613,527	$5,263,618	.81

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,447	$62,529,585	$2,500,511	.39
ANITA	256	$3,944,925	$157,776	.02
GRISWOLD	304	$5,517,949	$220,720	.03
LEWIS	90	$657,968	$26,317	.00
CUMBERLAND	91	$1,021,641	$40,862	.01
MASSENA	109	$2,116,904	$84,674	.01
NON-PERMIT	8	$67,962	$2,067	.00
OTHER	462	$3,678,970	$147,150	.02
* TOTAL COUNTY *	2,767	$79,535,904	$3,180,077	.49
CEDAR COUNTY				
TIPTON*	699	$24,393,139	$975,707	.15
DURANT	343	$7,947,229	$317,824	.05
MECHANICSVILLE	129	$1,929,091	$77,161	.01
WEST BRANCH	336	$4,137,261	$165,493	.03
CLARENCE	20[illegible]	$3,449,356	$137,936	.02
LOWDEN	199	$3,574,474	$142,967	.02
STANWOOD	159	$2,764,348	$110,571	.02
BENNETT	111	$1,415,456	$56,595	.01
NON-PERMIT	4	$51,034	$1,531	.00
OTHER	547	$4,044,320	$161,743	.02
* TOTAL COUNTY *	2,734	$53,705,708	$2,147,528	.33
CERRO GORDO COUNTY				
MASON CITY*	3,970	$271,516,058	$10,860,584	1.68
CLEAR LAKE	1,191	$46,155,298	$1,845,060	.29
VENTURA	127	$1,821,656	$72,865	.01
ROCKWELL	161	$2,042,569	$81,699	.01
DOUGHERTY	41	$247,683	$9,907	.00
MESERVEY	66	$368,223	$14,732	.00
PLYMOUTH	49	$538,315	$21,533	.00
SWALEDALE	56	$488,261	$19,533	.00
THORNTON	109	$924,140	$36,970	.01
NON-PERMIT	39	$274,266	$8,248	.00
OTHER	535	$9,353,804	$374,145	.06
* TOTAL COUNTY *	6,344	$333,730,273	$13,345,276	2.06

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,194	$48,898,491	$1,955,851	.30
MARCUS	270	$7,005,336	$280,147	.04
AURELIA	204	$2,957,316	$118,294	.02
CLEGHORN	83	$1,074,240	$42,972	.01
MERIDEN	41	$301,727	$12,071	.00
QUIMBY	96	$2,271,214	$90,850	.01
WASHTA	52	$300,872	$12,035	.00
NON-PERMIT	8	$97,415	$2,923	.00
OTHER	430	$2,802,220	$112,087	.02
* TOTAL COUNTY *	2,378	$65,708,831	$2,627,230	.41
CHICKASAW COUNTY				
NEW HAMPTON*	786	$30,499,885	$1,219,951	.19
NASHUA	290	$5,960,785	$238,403	.04
FREDERICKSBURG	219	$4,607,702	$184,306	.03
LAWLER	117	$2,983,755	$119,286	.02
ALTA VISTA	79	$951,743	$38,071	.01
IONIA	66	$596,858	$23,877	.00
NON-PERMIT	12	$131,635	$3,949	.00
OTHER	567	$4,332,852	$173,099	.03
* TOTAL COUNTY *	2,136	$50,065,215	$2,000,942	.31
CLARKE COUNTY				
OSCEOLA*	821	$34,289,224	$1,371,558	.21
MURRAY	119	$973,153	$38,923	.01
NON-PERMIT	3	$13,691	$410	.00
OTHER	302	$2,434,587	$97,372	.02
* TOTAL COUNTY *	1,245	$37,710,655	$1,508,263	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	1,976	$101,394,097	$4,054,655	.63
EVERLY	129	$3,489,358	$139,575	.02
PETERSON	134	$1,188,948	$47,541	.01
DICKENS	48	$810,444	$32,419	.01
FOSTORIA	45	$743,017	$29,722	.00
ROYAL	104	$805,259	$32,207	.00
WEBB	57	$666,397	$26,657	.00
NON-PERMIT	30	$1,358,389	$41,015	.01
OTHER	406	$2,408,779	$96,340	.01
* TOTAL COUNTY *	2,929	$112,864,688	$4,500,131	.70
CLAYTON COUNTY				
ELKADER*	510	$19,843,778	$793,736	.12
GUTTENBERG	419	$10,811,430	$432,343	.07
MONONA	304	$8,701,028	$348,003	.05
STRAWBERRY PT	287	$4,632,045	$185,274	.03
EDGEWOOD	167	$3,170,738	$126,833	.02
GARNAVILLO	180	$3,673,759	$146,954	.02
MARQUETTE	82	$804,069	$32,130	.00
MCGREGOR	309	$4,344,925	$173,800	.03
FARMERSBURG	50	$754,426	$30,176	.00
LUANA	71	$764,521	$30,578	.00
VOLGA CITY	85	$695,013	$27,797	.00
NON-PERMIT	9	$87,252	$2,636	.00
OTHER	686	$5,503,229	$219,603	.03
* TOTAL COUNTY *	3,159	$63,786,213	$2,549,863	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,345	$203,575,718	$8,140,843	1.26
DE WITT	768	$28,869,441	$1,154,774	.18
CAMANCHE	334	$5,084,463	$203,372	.03
DELMAR	59	$622,136	$24,865	.00
GRAND MOUND	133	$1,337,605	$53,504	.01
LOST NATION	155	$1,502,340	$60,096	.01
WHEATLAND	143	$2,820,255	$112,809	.02
CALAMUS	58	$1,262,144	$50,489	.01
CHARLOTTE	69	$1,721,280	$68,849	.01
GOOSE LAKE	50	$379,765	$15,190	.00
LOW MOOR	78	$1,224,823	$48,994	.01
WELTON	44	$398,923	$15,826	.00
NON-PERMIT	36	$287,070	$8,610	.00
OTHER	804	$8,796,753	$351,859	.05
* TOTAL COUNTY *	6,076	$257,882,716	$10,310,080	1.59
CRAWFORD COUNTY				
DENISON*	1,168	$55,637,615	$2,225,459	.34
CHARTER OAK	149	$1,563,141	$62,472	.01
DOW CITY	99	$807,571	$32,298	.00
MANILLA	182	$3,555,709	$142,102	.02
SCHLESWIG	182	$2,337,413	$93,338	.01
VAIL	85	$666,060	$26,579	.00
KIRON	97	$1,176,130	$47,042	.01
RICKETTS	48	$212,033	$8,479	.00
WESTSIDE	105	$1,332,053	$53,279	.01
NON-PERMIT	5	$32,120	$963	.00
OTHER	468	$5,109,820	$204,369	.03
* TOTAL COUNTY *	2,588	$72,429,665	$2,896,380	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,048	$44,458,136	$1,778,091	.27
ADEL*	456	$13,011,823	$520,473	.08
DALLAS CENTER	207	$3,503,002	$140,117	.02
DEXTER	133	$2,516,324	$100,524	.02
REDFIELD	133	$1,855,478	$74,219	.01
WAUKEE	252	$10,460,149	$418,399	.06
WOODWARD	174	$2,833,592	$113,180	.02
BOUTON	46	$690,707	$27,632	.00
DE SOTO	98	$1,644,244	$65,763	.01
GRANGER	131	$2,744,304	$109,770	.02
MINBURN	71	$711,625	$28,468	.00
VAN METER	104	$2,473,061	$98,925	.02
NON-PERMIT	13	$36,589	$1,236	.00
OTHER	819	$8,733,841	$349,331	.05
* TOTAL COUNTY *	3,685	$95,672,875	$3,826,128	.59
DAVIS COUNTY				
BLOOMFIELD*	574	$21,661,210	$866,449	.13
DRAKESVILLE	60	$305,322	$12,189	.00
PULASKI	51	$772,296	$30,884	.00
NON-PERMIT	6	$32,195	$965	.00
OTHER	544	$3,708,604	$148,332	.02
* TOTAL COUNTY *	1,235	$26,479,627	$1,058,819	.16
DECATUR COUNTY				
LAMONI	326	$7,961,269	$318,270	.05
LEON*	367	$10,136,592	$405,292	.06
DECATUR CITY	70	$883,928	$35,354	.01
GRAND RIVER	49	$438,145	$17,523	.00
WELDON	44	$247,902	$9,915	.00
NON-PERMIT	2	$7,401	$222	.00
OTHER	326	$1,422,134	$56,886	.01
* TOTAL COUNTY *	1,184	$21,097,371	$843,462	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	881	$44,375,355	$1,774,967	.27
EARLVILLE	135	$3,027,405	$121,095	.02
EDGEWOOD	63	$2,174,141	$86,969	.01
HOPKINTON	128	$2,573,269	$102,927	.02
COLESBURG	101	$3,002,833	$120,108	.02
DELHI	116	$1,698,569	$67,939	.01
DUNDEE	41	$843,287	$33,730	.01
GREELEY	53	$640,383	$25,612	.00
RYAN	87	$735,855	$29,430	.00
NON-PERMIT	10	$71,627	$2,148	.00
OTHER	632	$10,521,379	$420,840	.07
* TOTAL COUNTY *	2,247	$69,664,103	$2,785,765	.43
DES MOINES COUNTY				
BURLINGTON*	3,180	$211,837,329	$8,463,181	1.31
MEDIAPOLIS	328	$10,000,292	$399,997	.06
WEST BURLINGTON	648	$41,346,301	$1,653,856	.26
DANVILLE	147	$3,109,244	$124,373	.02
NON-PERMIT	28	$825,700	$24,770	.00
OTHER	743	$8,957,579	$358,272	.06
* TOTAL COUNTY *	5,074	$276,076,445	$11,024,449	1.70
DICKINSON COUNTY				
MILFORD	512	$12,735,214	$508,973	.08
SPIRIT LAKE*	957	$44,264,907	$1,770,307	.27
ARNOLDS PARK	486	$8,481,576	$339,077	.05
LAKE PARK	218	$4,096,663	$163,874	.03
OKOBOJI	159	$11,339,494	$453,586	.07
TERRIL	74	$892,895	$35,716	.01
NON-PERMIT	14	$41,501	$1,245	.00
OTHER	691	$14,003,041	$560,118	.09
* TOTAL COUNTY *	3,111	$95,855,291	$3,832,896	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,804	$450,527,702	$18,015,418	2.78
CASCADE	367	$10,122,933	$404,898	.06
DYERSVILLE	646	$33,015,159	$1,320,613	.20
EPWORTH	148	$2,260,014	$90,402	.01
FARLEY	169	$3,168,655	$126,746	.02
BERNARD	95	$804,532	$32,180	.00
HOLY CROSS	71	$820,687	$32,826	.01
LUXEMBURG	66	$825,473	$33,019	.01
NEW VIENNA	99	$2,295,865	$91,835	.01
PEOSTA	71	$1,641,601	$65,663	.01
SHERRILL	52	$313,027	$12,523	.00
WORTHINGTON	83	$1,628,971	$65,160	.01
NON-PERMIT	86	$1,685,611	$50,568	.01
OTHER	928	$23,874,474	$954,939	.15
* TOTAL COUNTY *	9,685	$532,984,704	$21,296,790	3.29
EMMET COUNTY				
ESTHERVILLE*	1,052	$47,761,045	$1,910,345	.30
ARMSTRONG	298	$6,097,660	$243,825	.04
RINGSTED	108	$2,447,443	$97,894	.02
WALLINGFORD	63	$368,887	$14,717	.00
NON-PERMIT	7	$21,986	$660	.00
OTHER	300	$2,377,270	$95,075	.01
* TOTAL COUNTY *	1,828	$59,074,291	$2,362,516	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,048	$46,209,966	$1,848,284	.29
FAYETTE	221	$2,573,189	$102,929	.02
WEST UNION*	505	$20,493,141	$819,696	.13
ARLINGTON	95	$1,651,438	$66,028	.01
CLERMONT	131	$4,011,921	$160,479	.02
ELGIN	132	$2,387,610	$95,500	.01
HAWKEYE	112	$1,811,044	$72,434	.01
MAYNARD	73	$2,308,510	$92,344	.01
ST LUCAS	60	$1,184,629	$47,385	.01
WADENA	49	$233,033	$9,321	.00
WAUCOMA	78	$1,273,405	$50,941	.01
WESTGATE	44	$287,446	$11,472	.00
NON-PERMIT	12	$245,602	$7,368	.00
OTHER	667	$12,088,003	$483,511	.07
* TOTAL COUNTY *	3,227	$96,758,937	$3,867,692	.60
FLOYD COUNTY				
CHARLES CITY*	1,300	$58,375,935	$2,334,819	.36
NORA SPRINGS	251	$3,995,834	$159,837	.02
ROCKFORD	184	$2,897,468	$115,847	.02
FLOYD	67	$956,452	$38,257	.01
MARBLE ROCK	89	$1,125,980	$45,036	.01
RUDD	102	$1,125,924	$45,036	.01
NON-PERMIT	9	$52,227	$1,566	.00
OTHER	545	$4,653,372	$186,133	.03
* TOTAL COUNTY *	2,547	$73,183,192	$2,926,531	.45
FRANKLIN COUNTY				
HAMPTON*	873	$36,243,424	$1,449,578	.22
ACKLEY	43	$509,094	$20,364	.00
SHEFFIELD	223	$3,780,935	$151,193	.02
ALEXANDER	45	$413,437	$16,539	.00
COULTER	58	$929,990	$37,200	.01
GENEVA	47	$459,990	$18,399	.00
LATIMER	109	$3,510,762	$140,431	.02
NON-PERMIT	8	$31,590	$948	.00
OTHER	403	$2,905,041	$116,156	.02
* TOTAL COUNTY *	1,809	$48,784,263	$1,950,808	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	263	$6,299,983	$251,999	.04
SIDNEY*	229	$3,847,459	$153,894	.02
TABOR	164	$2,474,851	$98,967	.02
FARRAGUT	97	$670,652	$26,753	.00
RANDOLPH	42	$365,318	$14,612	.00
RIVERTON	58	$626,396	$25,058	.00
NON-PERMIT	11	$26,673	$800	.00
OTHER	389	$13,468,756	$538,750	.08
* TOTAL COUNTY *	1,253	$27,780,088	$1,110,833	.17
GREENE COUNTY				
JEFFERSON*	860	$34,431,649	$1,377,215	.21
CHURDAN	112	$935,195	$37,404	.01
GRAND JCT	194	$3,231,280	$129,249	.02
SCRANTON	137	$2,208,735	$88,334	.01
PATON	75	$1,475,216	$59,008	.01
RIPPEY	75	$584,650	$23,388	.00
NON-PERMIT	4	$20,814	$627	.00
OTHER	230	$1,199,931	$48,002	.01
* TOTAL COUNTY *	1,687	$44,087,470	$1,763,227	.27
GRUNDY COUNTY				
GRUNDY CENTER*	510	$17,648,637	$705,925	.11
REINBECK	316	$7,198,673	$287,924	.04
CONRAD	218	$4,715,993	$188,570	.03
DIKE	147	$3,872,401	$154,855	.02
WELLSBURG	166	$2,819,487	$112,745	.02
BEAMAN	50	$856,526	$34,260	.01
HOLLAND	57	$337,147	$13,484	.00
NON-PERMIT	5	$21,362	$641	.00
OTHER	381	$2,718,644	$108,748	.02
* TOTAL COUNTY *	1,850	$40,188,920	$1,607,152	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	389	$14,302,606	$572,050	.09
PANORA	268	$8,325,238	$332,999	.05
STUART	217	$5,411,818	$216,472	.03
BAYARD	109	$1,684,534	$67,382	.01
CASEY	112	$1,528,814	$60,874	.01
BAGLEY	72	$578,538	$23,141	.00
MENLO	73	$989,066	$39,557	.01
YALE	65	$746,170	$29,846	.00
NON-PERMIT	1	$904	$27	.00
OTHER	336	$2,204,639	$88,179	.01
* TOTAL COUNTY *	1,642	$35,772,327	$1,430,527	.22
HAMILTON COUNTY				
WEBSTER CITY*	1,229	$48,521,468	$1,940,247	.30
JEWELL	221	$6,874,593	$274,986	.04
STRATFORD	154	$3,552,452	$142,101	.02
WILLIAMS	133	$4,274,239	$170,973	.03
BLAIRSBURG	58	$1,033,513	$41,337	.01
ELLSWORTH	113	$2,777,318	$111,093	.02
KAMRAR	45	$420,105	$16,807	.00
STANHOPE	94	$1,158,260	$46,330	.01
NON-PERMIT	6	$105,592	$3,181	.00
OTHER	425	$4,666,161	$186,530	.03
* TOTAL COUNTY *	2,478	$73,383,701	$2,933,585	.45
HANCOCK COUNTY				
BRITT	418	$12,597,019	$503,869	.08
GARNER*	466	$23,044,184	$921,723	.14
KANAWHA	167	$3,745,184	$149,806	.02
KLEMME	118	$1,945,898	$77,839	.01
CORWITH	79	$1,433,073	$57,321	.01
CRYSTAL LAKE	47	$451,849	$18,072	.00
WODEN	64	$1,015,146	$40,608	.01
FOREST CITY	47	$951,875	$38,076	.01
NON-PERMIT	0	$0	$0	.00
OTHER	431	$3,115,580	$124,625	.02
* TOTAL COUNTY *	1,837	$48,299,808	$1,931,939	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	1,195	$53,107,713	$2,123,791	.33
ACKLEY	335	$6,214,710	$248,593	.04
ELDORA*	580	$16,529,902	$661,195	.10
ALDEN	134	$2,256,077	$90,227	.01
HUBBARD	206	$4,560,214	$182,380	.03
RADCLIFFE	125	$2,185,794	$87,430	.01
STEAMBOAT ROCK	75	$849,537	$33,980	.01
UNION	139	$2,601,768	$104,074	.02
NON-PERMIT	8	$24,751	$742	.00
OTHER	718	$12,886,007	$515,394	.08
* TOTAL COUNTY *	3,515	$101,216,473	$4,047,806	.63
HARRISON COUNTY				
DUNLAP	251	$5,052,833	$202,115	.03
LOGAN*	232	$6,036,989	$241,480	.04
MISSOURI VALLEY	527	$18,577,775	$743,100	.11
WOODBINE	246	$4,977,658	$199,052	.03
MAGNOLIA	51	$220,299	$8,813	.00
MONDAMIN	97	$913,091	$36,521	.01
PERSIA	89	$432,629	$17,305	.00
PISGAH	88	$640,423	$25,619	.00
NON-PERMIT	6	$21,153	$634	.00
OTHER	403	$7,409,558	$296,351	.05
* TOTAL COUNTY *	1,990	$44,282,408	$1,770,990	.27
HENRY COUNTY				
MT PLEASANT*	1,056	$73,795,756	$2,951,765	.46
NEW LONDON	223	$4,045,080	$161,810	.03
WAYLAND	163	$2,495,669	$99,826	.02
WINFIELD	224	$4,544,741	$181,792	.03
MT UNION	43	$627,517	$25,097	.00
OLDS	60	$1,192,632	$47,707	.01
SALEM	65	$329,337	$13,171	.00
NON-PERMIT	13	$1,301,440	$39,043	.01
OTHER	601	$9,354,406	$374,174	.06
* TOTAL COUNTY *	2,448	$97,686,578	$3,894,385	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	788	$28,932,199	$1,157,067	.18
ELMA	142	$1,374,166	$54,965	.01
LIME SPRINGS	109	$2,305,713	$92,231	.01
RICEVILLE	72	$1,446,753	$57,866	.01
CHESTER	83	$1,395,931	$55,834	.01
PROTIVIN	103	$1,689,383	$67,573	.01
NON-PERMIT	5	$45,570	$1,367	.00
OTHER	369	$2,817,681	$112,642	.02
* TOTAL COUNTY *	1,671	$40,007,396	$1,599,545	.25
HUMBOLDT COUNTY				
HUMBOLDT	888	$42,840,887	$1,713,405	.26
DAKOTA CITY*	130	$1,188,424	$47,536	.01
GILMORE CITY	54	$799,130	$31,965	.00
LIVERMORE	97	$1,310,022	$52,381	.01
BODE	86	$1,001,272	$40,049	.01
RENWICK	81	$1,687,483	$67,501	.01
NON-PERMIT	7	$97,179	$2,915	.00
OTHER	413	$2,497,726	$99,885	.02
* TOTAL COUNTY *	1,756	$51,422,123	$2,055,637	.32
IDA COUNTY				
HOLSTEIN	311	$6,464,496	$258,533	.04
IDA GROVE*	566	$29,915,103	$1,196,598	.18
BATTLE CREEK	149	$2,290,941	$91,639	.01
ARTHUR	58	$550,329	$22,009	.00
GALVA	65	$679,547	$27,180	.00
NON-PERMIT	4	$17,345	$520	.00
OTHER	195	$477,999	$19,124	.00
* TOTAL COUNTY *	1,348	$40,395,760	$1,615,603	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	419	$15,200,865	$608,023	.09
NORTH ENGLISH	176	$4,971,234	$198,808	.03
WILLIAMSBURG	468	$24,537,539	$981,499	.15
VICTOR	201	$3,772,562	$150,904	.02
LADORA	51	$168,881	$6,758	.00
MILLERSBURG	46	$771,879	$30,875	.00
PARNELL	44	$322,963	$12,918	.00
NON-PERMIT	21	$62,346	$1,871	.00
OTHER	971	$30,898,186	$1,235,737	.19
* TOTAL COUNTY *	2,397	$80,706,455	$3,227,393	.50
JACKSON COUNTY				
MAQUOKETA*	1,139	$42,392,851	$1,695,293	.26
BELLEVUE	424	$8,932,908	$356,619	.06
PRESTON	212	$5,726,328	$229,006	.04
SABULA	118	$1,693,389	$67,731	.01
ANDREW	57	$541,000	$21,639	.00
BALDWIN	43	$243,032	$9,717	.00
LA MOTTE	78	$1,357,479	$54,114	.01
MILES	86	$2,317,088	$92,685	.01
SPRINGBROOK	42	$409,639	$16,388	.00
NON-PERMIT	18	$82,684	$2,482	.00
OTHER	735	$8,980,617	$359,211	.06
* TOTAL COUNTY *	2,952	$72,677,015	$2,904,885	.45
JASPER COUNTY				
NEWTON*	2,053	$113,464,148	$4,538,465	.70
COLFAX	282	$11,550,970	$462,037	.07
MONROE	302	$6,892,283	$275,502	.04
BAXTER	145	$2,159,880	$86,361	.01
KELLOGG	105	$1,500,277	$60,010	.01
PRAIRIE CITY	191	$8,089,980	$323,218	.05
LYNNVILLE	112	$1,683,849	$67,353	.01
MINGO	66	$456,858	$18,274	.00
SULLY	169	$8,293,752	$331,746	.05
NON-PERMIT	11	$58,908	$1,767	.00
OTHER	874	$9,651,247	$386,026	.06
* TOTAL COUNTY *	4,310	$163,802,152	$6,550,759	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,660	$75,652,016	$3,025,423	.47
BATAVIA	88	$912,082	$36,485	.01
LIBERTYVILLE	52	$714,127	$28,561	.00
PACKWOOD	67	$674,400	$26,974	.00
NON-PERMIT	16	$21,359	$641	.00
OTHER	525	$4,609,579	$184,311	.03
* TOTAL COUNTY *	2,408	$82,583,563	$3,302,395	.51
JOHNSON COUNTY				
IOWA CITY*	4,841	$402,706,095	$16,106,344	2.49
CORALVILLE	1,061	$83,954,648	$3,357,836	.52
LONE TREE	164	$1,755,960	$70,232	.01
OXFORD	127	$1,784,325	$71,371	.01
SOLON	204	$4,416,677	$176,664	.03
HILLS	62	$2,516,825	$100,663	.02
NORTH LIBERTY	195	$3,937,540	$157,478	.02
SWISHER	104	$1,982,836	$79,213	.01
TIFFIN	51	$1,744,784	$69,787	.01
NON-PERMIT	48	$313,067	$9,395	.00
OTHER	1,117	$14,277,206	$571,045	.09
* TOTAL COUNTY *	7,974	$519,389,963	$20,770,028	3.21
JONES COUNTY				
ANAMOSA*	596	$39,235,360	$1,569,405	.24
MONTICELLO	807	$32,846,352	$1,313,846	.20
OLIN	175	$2,067,496	$82,694	.01
OXFORD JCT	133	$962,979	$38,520	.01
WYOMING	158	$2,592,973	$103,408	.02
ONSLOW	70	$400,160	$16,010	.00
NON-PERMIT	9	$129,724	$3,892	.00
OTHER	909	$10,819,079	$432,728	.07
* TOTAL COUNTY *	2,857	$89,054,123	$3,560,503	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	189	$2,501,991	$100,084	.02
SIGOURNEY*	416	$16,466,078	$658,501	.10
DELTA	42	$153,539	$6,143	.00
HEDRICK	172	$1,140,719	$45,513	.01
RICHLAND	125	$1,866,322	$74,652	.01
WHAT CHEER	150	$1,842,063	$73,679	.01
HARPER	44	$381,009	$15,237	.00
KESWICK	62	$1,489,827	$59,593	.01
OLLIE	45	$452,120	$18,085	.00
SOUTH ENGLISH	48	$608,171	$24,326	.00
NON-PERMIT	74	$19,243	$577	.00
OTHER	596	$6,072,928	$242,886	.04
* TOTAL COUNTY *	1,963	$32,994,010	$1,319,276	.20
KOSSUTH COUNTY				
ALGONA*	1,217	$59,713,194	$2,388,249	.37
BANCROFT	215	$5,901,159	$236,047	.04
BURT	74	$1,404,695	$56,186	.01
LU VERNE	64	$732,976	$29,316	.00
SWEA CITY	193	$2,574,864	$102,987	.02
TITONKA	146	$2,730,265	$109,211	.02
WESLEY	97	$2,926,166	$117,050	.02
WHITTEMORE	134	$2,588,943	$103,557	.02
FENTON	80	$1,271,622	$50,850	.01
LAKOTA	73	$645,924	$25,836	.00
LEDYARD	60	$639,850	$25,559	.00
LONE ROCK	47	$602,678	$24,108	.00
NON-PERMIT	4	$10,478	$315	.00
OTHER	640	$5,184,716	$207,363	.03
* TOTAL COUNTY *	3,044	$86,927,530	$3,476,634	.54

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	1,422	$74,398,612	$2,974,950	.46
KEOKUK	1,811	$102,836,332	$4,112,810	.64
DONNELLSON	227	$4,539,865	$181,491	.03
MONTROSE	108	$1,028,582	$41,146	.01
WEST POINT	205	$3,685,504	$147,414	.02
ST PAUL	50	$2,568,355	$102,734	.02
HOUGHTON	43	$1,417,207	$56,684	.01
NON-PERMIT	25	$436,058	$13,083	.00
OTHER	1,091	$17,604,918	$703,944	.11
* TOTAL COUNTY *	4,982	$208,515,433	$8,334,256	1.29
LINN COUNTY				
CEDAR RAPIDS*	12,883	$1,116,442,280	$44,655,546	6.90
MARION	2,100	$116,918,881	$4,676,417	.72
CENTER POINT	212	$4,073,026	$162,915	.03
CENTRAL CITY	267	$2,219,134	$88,768	.01
HIAWATHA	422	$17,248,185	$689,922	.11
LISBON	252	$3,193,805	$127,756	.02
MT VERNON	444	$18,756,727	$750,206	.12
COGGON	130	$1,600,243	$64,005	.01
FAIRFAX	150	$1,985,601	$79,426	.01
SPRINGVILLE	166	$2,284,272	$91,335	.01
WALKER	151	$2,665,234	$106,608	.02
ALBURNETTE	106	$1,021,245	$40,849	.01
ELY	125	$2,621,211	$104,848	.02
PALO	96	$4,243,697	$169,750	.03
PRAIRIEBURG	42	$338,024	$13,519	.00
ROBINS	46	$194,415	$7,773	.00
NON-PERMIT	190	$3,263,027	$98,089	.02
OTHER	948	$19,582,960	$783,308	.12
* TOTAL COUNTY *	18,730	$1,318,651,967	$52,710,960	8.15

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	317	$7,243,886	$289,755	.04
WAPELLO*	395	$9,323,979	$372,899	.06
MORNING SUN	148	$3,024,833	$120,990	.02
GRANDVIEW	45	$536,090	$21,442	.00
OAKVILLE	76	$889,510	$35,582	.01
NON-PERMIT	2	$2,992	$90	.00
OTHER	366	$4,968,021	$198,714	.03
* TOTAL COUNTY *	1,349	$25,989,311	$1,039,472	.16
LUCAS COUNTY				
CHARITON*	818	$43,932,707	$1,757,190	.27
RUSSELL	62	$743,716	$29,700	.00
LUCAS	52	$234,951	$9,401	.00
NON-PERMIT	7	$27,153	$814	.00
OTHER	309	$3,956,462	$158,264	.02
* TOTAL COUNTY *	1,248	$48,894,989	$1,955,369	.30
LYON COUNTY				
ROCK RAPIDS*	448	$16,707,844	$667,865	.10
GEORGE	246	$4,892,270	$195,673	.03
DOON	139	$2,090,894	$83,591	.01
INWOOD	167	$3,974,673	$158,983	.02
LARCHWOOD	147	$2,241,817	$89,673	.01
LITTLE ROCK	65	$1,071,224	$42,845	.01
LESTER	70	$1,379,650	$55,187	.01
NON-PERMIT	8	$73,297	$2,199	.00
OTHER	454	$3,139,344	$125,569	.02
* TOTAL COUNTY *	1,744	$35,571,013	$1,421,585	.22
MADISON COUNTY				
WINTERSET*	676	$26,661,146	$1,066,352	.16
EARLHAM	174	$3,485,663	$139,425	.02
ST CHARLES	86	$1,744,308	$69,769	.01
TRURO	77	$711,438	$28,451	.00
NON-PERMIT	9	$68,008	$2,041	.00
OTHER	471	$3,345,930	$133,830	.02
* TOTAL COUNTY *	1,493	$36,016,493	$1,439,868	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	1,915	$101,896,983	$4,075,559	.63
NEW SHARON	255	$2,982,394	$119,239	.02
BARNES CITY	51	$313,444	$12,529	.00
FREMONT	115	$790,820	$31,629	.00
NON-PERMIT	23	$42,322	$1,269	.00
OTHER	793	$7,507,896	$300,311	.05
* TOTAL COUNTY *	3,152	$113,533,859	$4,540,536	.70
MARION COUNTY				
KNOXVILLE*	1,005	$51,946,930	$2,077,547	.32
PELLA	1,086	$57,275,421	$2,291,010	.35
PLEASANTVILLE	224	$3,744,339	$149,764	.02
BUSSEY	67	$554,803	$22,191	.00
MELCHER	129	$1,390,561	$55,623	.01
NON-PERMIT	15	$633,821	$19,014	.00
OTHER	838	$13,397,134	$535,722	.08
* TOTAL COUNTY *	3,364	$128,943,009	$5,150,871	.80
MARSHALL COUNTY				
MARSHALLTOWN*	3,327	$199,298,854	$7,971,036	1.23
STATE CENTER	268	$3,433,939	$137,354	.02
ALBION	81	$1,177,308	$47,090	.01
GILMAN	121	$1,353,858	$54,095	.01
MELBOURNE	89	$869,522	$34,774	.01
LAUREL	72	$965,290	$38,611	.01
LE GRAND	103	$1,379,052	$55,165	.01
LISCOMB	42	$409,032	$16,362	.00
RHODES	57	$253,837	$10,154	.00
NON-PERMIT	14	$394,310	$11,829	.00
OTHER	605	$9,255,352	$370,143	.06
* TOTAL COUNTY *	4,779	$218,790,354	$8,746,613	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	550	$24,587,806	$983,455	.15
MALVERN	181	$3,534,670	$141,375	.02
EMERSON	119	$2,035,986	$81,437	.01
HENDERSON	54	$432,864	$17,315	.00
NON-PERMIT	4	$36,688	$1,100	.00
OTHER	424	$3,467,294	$138,695	.02
* TOTAL COUNTY *	1,332	$34,095,308	$1,363,377	.21
MITCHELL COUNTY				
OSAGE*	657	$20,673,144	$826,684	.13
ST ANSGAR	233	$12,005,319	$479,779	.07
RICEVILLE	148	$2,208,803	$88,348	.01
STACYVILLE	132	$2,790,517	$111,620	.02
NON-PERMIT	10	$33,036	$1,002	.00
OTHER	512	$5,222,215	$208,888	.03
* TOTAL COUNTY *	1,692	$42,933,034	$1,716,321	.27
MONONA COUNTY				
ONAWA*	578	$21,380,485	$855,221	.13
MAPLETON	354	$9,355,763	$374,233	.06
UTE	130	$1,497,485	$59,897	.01
WHITING	111	$991,123	$39,644	.01
BLENCOE	65	$656,138	$26,186	.00
CASTANA	51	$273,870	$10,955	.00
MOORHEAD	74	$748,656	$29,932	.00
SOLDIER	72	$648,599	$25,948	.00
NON-PERMIT	6	$60,565	$1,818	.00
OTHER	287	$3,493,154	$139,719	.02
* TOTAL COUNTY *	1,728	$39,105,838	$1,563,553	.24
MONROE COUNTY				
ALBIA*	648	$23,050,182	$922,010	.14
LOVILIA	109	$930,773	$37,208	.01
NON-PERMIT	5	$9,943	$298	.00
OTHER	312	$4,489,200	$179,569	.03
* TOTAL COUNTY *	1,074	$28,480,098	$1,139,085	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	1,090	$58,259,951	$2,329,775	.36
VILLISCA	235	$3,743,616	$149,283	.02
STANTON	143	$3,473,648	$138,923	.02
ELLIOTT	84	$708,000	$28,320	.00
NON-PERMIT	5	$34,427	$1,033	.00
OTHER	326	$2,676,673	$107,066	.02
* TOTAL COUNTY *	1,883	$68,896,315	$2,754,400	.43
MUSCATINE COUNTY				
MUSCATINE*	2,677	$152,024,821	$6,079,728	.94
WEST LIBERTY	401	$10,960,954	$438,316	.07
WILTON	432	$28,940,567	$1,157,608	.18
ATALISSA	58	$457,985	$18,319	.00
CONESVILLE	42	$362,886	$14,513	.00
NICHOLS	57	$1,633,823	$65,356	.01
NON-PERMIT	23	$126,463	$3,792	.00
OTHER	704	$8,401,489	$336,024	.05
* TOTAL COUNTY *	4,394	$202,908,988	$8,113,656	1.25
OBRIEN COUNTY				
SHELDON	973	$49,419,945	$1,976,664	.31
HARTLEY	356	$6,527,673	$261,113	.04
PAULLINA	303	$5,118,990	$204,756	.03
PRIMGHAR*	220	$5,858,731	$234,065	.04
SANBORN	247	$4,684,574	$187,378	.03
SUTHERLAND	165	$2,014,153	$80,516	.01
ARCHER	45	$862,829	$34,515	.01
NON-PERMIT	11	$42,801	$1,283	.00
OTHER	424	$3,989,440	$159,563	.02
* TOTAL COUNTY *	2,744	$78,519,136	$3,139,853	.49

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	546	$17,158,398	$686,309	.11
ASHTON	94	$1,729,352	$69,171	.01
OCHEYEDAN	137	$1,939,495	$77,582	.01
MELVIN	82	$2,188,653	$87,550	.01
NON-PERMIT	2	$15,175	$455	.00
OTHER	284	$2,086,171	$83,440	.01
* TOTAL COUNTY *	1,145	$25,117,244	$1,004,507	.16
PAGE COUNTY				
CLARINDA*	863	$35,188,768	$1,407,401	.22
SHENANDOAH	1,172	$37,370,503	$1,494,794	.23
ESSEX	139	$1,460,035	$58,400	.01
BRADDYVILLE	53	$394,457	$15,778	.00
COIN	54	$406,208	$16,247	.00
COLLEGE SPRINGS	43	$256,921	$10,275	.00
NON-PERMIT	5	$26,074	$882	.00
OTHER	374	$3,578,008	$143,073	.02
* TOTAL COUNTY *	2,703	$78,680,974	$3,146,850	.49
PALO ALTO COUNTY				
EMMETSBURG*	668	$19,231,636	$769,126	.12
GRAETTINGER	182	$2,461,583	$98,472	.02
RUTHVEN	131	$3,324,355	$132,968	.02
WEST BEND	209	$6,849,919	$273,829	.04
AYRSHIRE	48	$253,250	$10,128	.00
MALLARD	89	$915,406	$36,597	.01
NON-PERMIT	7	$29,864	$895	.00
OTHER	286	$2,464,210	$98,552	.02
* TOTAL COUNTY *	1,620	$35,530,223	$1,420,567	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	1,324	$63,886,268	$2,555,187	.39
AKRON	263	$6,505,302	$260,209	.04
KINGSLEY	325	$6,161,157	$246,435	.04
REMSEN	333	$7,935,718	$317,379	.05
MERRILL	135	$2,173,471	$86,945	.01
HINTON	99	$2,059,617	$82,383	.01
OYENS	47	$193,563	$7,743	.00
NON-PERMIT	18	$141,485	$4,287	.00
OTHER	546	$4,643,598	$185,667	.03
* TOTAL COUNTY *	3,090	$93,700,179	$3,746,235	.58
POCAHONTAS COUNTY				
FONDA	158	$2,017,909	$80,717	.01
LAURENS	381	$7,926,111	$317,031	.05
POCAHONTAS*	534	$13,256,836	$530,023	.08
GILMORE CITY	61	$2,149,755	$85,977	.01
ROLFE	177	$3,795,902	$151,789	.02
HAVELOCK	44	$654,140	$26,168	.00
PALMER	89	$982,409	$39,289	.01
VARINA	42	$190,592	$7,626	.00
NON-PERMIT	2	$2,659	$80	.00
OTHER	346	$1,310,259	$52,404	.01
* TOTAL COUNTY *	1,834	$32,286,572	$1,291,104	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	25,423	$2,680,613,505	$107,217,208	16.57
WEST DES MOINES	3,683	$334,150,092	$13,365,697	2.07
URBANDALE	830	$50,676,831	$2,026,994	.31
ALTOONA	638	$45,996,435	$1,839,772	.28
ANKENY	1,690	$85,702,888	$3,427,921	.53
CLIVE	210	$13,485,227	$539,414	.08
GRIMES	283	$9,397,282	$375,883	.06
MITCHELLVILLE	155	$1,571,603	$62,863	.01
POLK CITY	210	$2,791,055	$111,637	.02
BONDURANT	185	$2,672,561	$106,896	.02
ELKHART	59	$1,760,558	$70,425	.01
RUNNELLS	136	$2,413,521	$96,542	.01
JOHNSTON	502	$21,821,293	$872,487	.13
ALLEMAN	44	$935,390	$37,409	.01
NON-PERMIT	329	$6,753,698	$203,358	.03
OTHER	483	$13,317,362	$532,658	.08
* TOTAL COUNTY *	34,860	$3,274,059,301	$130,887,164	20.23
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,862	$322,522,544	$12,900,692	1.99
AVOCA	318	$16,070,067	$642,801	.10
CARTER LAKE	208	$4,992,588	$199,709	.03
OAKLAND	266	$5,719,890	$228,743	.04
CARSON	114	$1,038,377	$41,538	.01
NEOLA	145	$3,013,139	$120,451	.02
WALNUT	198	$2,889,341	$115,553	.02
CRESCENT	85	$2,136,792	$85,470	.01
HANCOCK	58	$542,056	$21,678	.00
MACEDONIA	62	$2,494,254	$99,767	.02
MINDEN	113	$2,162,400	$86,494	.01
TREYNOR	131	$2,453,401	$98,139	.02
UNDERWOOD	104	$1,531,765	$61,273	.01
NON-PERMIT	81	$529,518	$15,951	.00
OTHER	1,096	$42,167,007	$1,686,526	.26
* TOTAL COUNTY *	7,841	$410,263,139	$16,404,785	2.54

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK	COUNTY				
GRINNELL		1,143	$73,021,316	$2,920,605	.45
BROOKLYN		317	$16,284,218	$651,100	.10
MONTEZUMA*		436	$10,576,443	$422,927	.07
VICTOR		43	$2,361,460	$94,457	.01
DEEP RIVER		60	$836,387	$33,455	.01
MALCOM		67	$1,456,767	$58,270	.01
NON-PERMIT		7	$106,548	$3,196	.00
OTHER		528	$7,223,829	$288,957	.04
* TOTAL COUNTY *		2,601	$111,866,968	$4,472,967	.69
RINGGOLD	COUNTY				
MOUNT AYR*		418	$14,101,558	$564,057	.09
DIAGONAL		68	$726,856	$29,078	.00
KELLERTON		68	$473,807	$18,951	.00
TINGLEY		46	$403,016	$16,119	.00
NON-PERMIT		1	$5,000	$150	.00
OTHER		279	$1,666,926	$66,680	.01
* TOTAL COUNTY *		880	$17,377,163	$695,035	.11
SAC	COUNTY				
SAC CITY*		531	$16,141,277	$645,613	.10
LAKE VIEW		298	$6,607,440	$264,171	.04
ODEBOLT		211	$3,558,002	$142,312	.02
EARLY		102	$1,385,260	$55,408	.01
SCHALLER		164	$3,078,725	$123,135	.02
WALL LAKE		193	$4,955,818	$198,219	.03
AUBURN		75	$940,636	$37,624	.01
LYTTON		75	$880,767	$35,232	.01
NON-PERMIT		7	$70,194	$2,106	.00
OTHER		430	$4,770,614	$190,777	.03
* TOTAL COUNTY *		2,086	$42,388,733	$1,694,597	.26

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	10,016	$810,701,194	$32,421,193	5.01
BETTENDORF	2,613	$209,939,746	$8,397,400	1.30
BUFFALO	109	$2,430,019	$97,198	.02
LE CLAIRE	332	$3,772,535	$150,881	.02
BLUE GRASS	227	$3,221,222	$128,822	.02
ELDRIDGE	472	$19,886,325	$795,424	.12
PRINCETON	123	$2,106,791	$84,270	.01
WALCOTT	278	$15,210,048	$608,401	.09
DIXON	58	$531,987	$21,280	.00
DONAHUE	69	$792,210	$31,685	.00
LONG GROVE	78	$535,636	$21,428	.00
MCCAUSLAND	74	$576,335	$22,991	.00
NEW LIBERTY	45	$168,825	$6,748	.00
RIVERDALE	46	$1,082,342	$43,294	.01
NON-PERMIT	183	$2,067,618	$62,033	.01
OTHER	907	$16,158,317	$646,215	.10
* TOTAL COUNTY *	15,630	$1,089,181,150	$43,539,263	6.73
SHELBY COUNTY				
HARLAN*	1,040	$42,703,104	$1,708,091	.26
ELK HORN	149	$1,936,381	$77,453	.01
SHELBY	123	$1,460,932	$58,430	.01
DEFIANCE	97	$1,065,060	$42,608	.01
EARLING	123	$1,058,029	$42,311	.01
IRWIN	128	$2,145,033	$85,741	.01
PANAMA	77	$848,590	$33,944	.01
PORTSMOUTH	58	$1,024,547	$40,977	.01
WESTPHALIA	48	$495,716	$19,798	.00
NON-PERMIT	7	$57,208	$1,717	.00
OTHER	384	$3,315,152	$132,462	.02
* TOTAL COUNTY *	2,234	$56,109,752	$2,243,532	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	518	$13,439,868	$537,245	.08
ALTON	190	$4,547,446	$181,899	.03
HULL	311	$5,560,052	$222,396	.03
ORANGE CITY*	615	$25,279,948	$1,011,088	.16
ROCK VALLEY	559	$17,181,226	$686,799	.11
SIOUX CENTER	923	$32,283,200	$1,291,279	.20
BOYDEN	139	$1,905,645	$76,164	.01
HOSPERS	180	$4,185,796	$167,424	.03
IRETON	164	$4,929,236	$197,170	.03
GRANVILLE	79	$765,689	$30,631	.00
MAURICE	48	$271,555	$10,864	.00
NON-PERMIT	25	$190,333	$5,713	.00
OTHER	768	$8,449,285	$337,939	.05
* TOTAL COUNTY *	4,519	$118,989,279	$4,756,611	.74
STORY COUNTY				
AMES	4,041	$295,921,416	$11,836,841	1.83
NEVADA*	805	$32,560,646	$1,301,892	.20
STORY CITY	478	$13,437,241	$537,447	.08
CAMBRIDGE	68	$650,728	$26,030	.00
COLO	136	$1,865,248	$74,604	.01
MAXWELL	142	$1,403,050	$56,119	.01
ROLAND	154	$1,951,345	$78,053	.01
SLATER	165	$4,154,242	$166,161	.03
ZEARING	138	$1,979,912	$79,169	.01
COLLINS	62	$865,859	$34,634	.01
GILBERT	101	$1,007,359	$40,294	.01
HUXLEY	243	$5,013,639	$200,541	.03
MCCALLSBURG	58	$312,959	$12,518	.00
NON-PERMIT	33	$651,467	$19,544	.00
OTHER	831	$11,028,633	$441,140	.07
* TOTAL COUNTY *	7,455	$372,803,744	$14,904,987	2.30

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	479	$14,712,613	$588,425	.09
DYSART	244	$4,363,022	$174,516	.03
TOLEDO*	404	$22,909,952	$916,196	.14
TRAER	299	$7,316,106	$292,649	.05
GARWIN	95	$754,102	$30,163	.00
GLADBROOK	203	$5,108,373	$204,338	.03
CHELSEA	119	$1,824,016	$72,963	.01
CLUTIER	60	$554,515	$22,142	.00
ELBERON	41	$363,619	$14,544	.00
LINCOLN	43	$841,914	$33,646	.01
MONTOUR	43	$846,077	$33,842	.01
NON-PERMIT	13	$79,330	$2,535	.00
OTHER	460	$2,363,649	$94,548	.01
* TOTAL COUNTY *	2,503	$62,037,288	$2,480,507	.38
TAYLOR COUNTY				
BEDFORD*	401	$6,335,587	$253,388	.04
LENOX	293	$6,809,897	$271,868	.04
CLEARFIELD	127	$893,208	$35,725	.01
NEW MARKET	74	$301,087	$12,043	.00
BLOCKTON	70	$584,941	$23,397	.00
NON-PERMIT	0	$0	$0	.00
OTHER	245	$695,879	$27,836	.00
* TOTAL COUNTY *	1,210	$15,620,599	$624,257	.10
UNION COUNTY				
CRESTON*	1,191	$56,708,846	$2,267,544	.35
AFTON	143	$2,564,212	$102,569	.02
LORIMOR	65	$643,424	$25,740	.00
NON-PERMIT	5	$55,394	$1,661	.00
OTHER	284	$1,917,734	$76,708	.01
* TOTAL COUNTY *	1,688	$61,889,610	$2,474,222	.38

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	244	$4,215,066	$168,596	.03
BONAPARTE	97	$1,281,955	$51,273	.01
FARMINGTON	214	$2,254,533	$90,185	.01
MILTON	82	$770,229	$30,806	.00
BIRMINGHAM	87	$653,233	$26,127	.00
CANTRIL	86	$591,338	$23,652	.00
STOCKPORT	77	$1,139,804	$45,565	.01
NON-PERMIT	4	$38,504	$1,155	.00
OTHER	492	$3,358,118	$134,317	.02
* TOTAL COUNTY *	1,383	$14,302,780	$571,676	.09
WAPELLO COUNTY				
OTTUMWA*	3,201	$164,170,761	$6,566,062	1.01
ELDON	188	$2,052,520	$81,919	.01
EDDYVILLE	149	$1,892,090	$75,682	.01
AGENCY	117	$1,099,597	$43,988	.01
BLAKESBURG	59	$518,661	$20,744	.00
NON-PERMIT	42	$136,398	$4,193	.00
OTHER	645	$4,936,808	$197,417	.03
* TOTAL COUNTY *	4,401	$174,806,835	$6,990,005	1.08
WARREN COUNTY				
INDIANOLA*	1,382	$53,490,584	$2,139,384	.33
CARLISLE	348	$7,521,126	$300,846	.05
NORWALK	344	$6,914,978	$276,595	.04
MILO	72	$606,192	$24,247	.00
CUMMING	60	$276,053	$11,044	.00
HARTFORD	70	$427,938	$17,115	.00
LACONA	98	$1,087,000	$43,482	.00
MARTENSDALE	66	$1,003,295	$40,128	.01
NEW VIRGINIA	82	$873,205	$34,927	.01
NON-PERMIT	22	$104,654	$3,153	.00
OTHER	777	$8,344,760	$333,706	.05
* TOTAL COUNTY *	3,321	$80,649,785	$3,224,627	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	1,244	$55,398,343	$2,215,790	.34
KALONA	530	$14,401,335	$576,045	.09
BRIGHTON	153	$1,661,451	$66,455	.01
RIVERSIDE	134	$1,726,559	$69,061	.01
WELLMAN	243	$7,390,796	$295,632	.05
AINSWORTH	90	$1,126,976	$45,073	.01
CRAWFORDSVILLE	64	$629,245	$25,168	.00
WEST CHESTER	48	$209,515	$8,386	.00
NON-PERMIT	6	$37,114	$1,113	.00
OTHER	711	$9,394,658	$375,752	.06
* TOTAL COUNTY *	3,223	$91,975,992	$3,678,475	.57
WAYNE COUNTY				
CORYDON*	451	$9,488,482	$379,536	.06
SEYMOUR	142	$1,315,919	$52,555	.01
ALLERTON	135	$1,141,194	$45,650	.01
HUMESTON	175	$2,563,717	$102,555	.02
LINEVILLE	63	$688,445	$27,541	.00
NON-PERMIT	3	$13,626	$409	.00
OTHER	319	$2,446,846	$97,852	.02
* TOTAL COUNTY *	1,288	$17,658,229	$706,098	.11
WEBSTER COUNTY				
FT DODGE*	3,594	$225,997,392	$9,039,151	1.40
GOWRIE	293	$7,513,616	$299,842	.05
DAYTON	193	$2,719,551	$108,779	.02
LEHIGH	97	$1,553,485	$62,142	.01
OTHO	54	$305,648	$12,226	.00
BADGER	78	$704,216	$28,167	.00
CALLENDER	86	$888,699	$35,548	.01
CLARE	41	$223,706	$8,947	.00
DUNCOMBE	62	$593,426	$23,733	.00
HARCOURT	85	$1,748,698	$69,946	.01
MOORLAND	48	$272,863	$10,914	.00
VINCENT	52	$2,400,944	$96,034	.01
NON-PERMIT	36	$236,173	$7,137	.00
OTHER	929	$14,055,903	$562,208	.09
* TOTAL COUNTY *	5,648	$259,214,320	$10,364,774	1.60

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	587	$15,580,053	$622,913	.10
BUFFALO CENTER	245	$7,333,215	$292,771	.05
LAKE MILLS	423	$11,957,523	$478,272	.07
THOMPSON	116	$4,627,361	$185,097	.03
LELAND	63	$575,830	$23,033	.00
RAKE	77	$847,166	$33,882	.01
NON-PERMIT	50	$56,896	$1,817	.00
OTHER	307	$8,399,034	$335,955	.05
* TOTAL COUNTY *	1,868	$49,377,078	$1,973,740	.31
WINNESHIEK COUNTY				
DECORAH*	1,300	$69,351,477	$2,773,492	.43
CALMAR	203	$5,473,931	$218,958	.03
OSSIAN	228	$4,397,927	$175,926	.03
FT. ATKINSON	123	$2,639,552	$105,582	.02
RIDGEWAY	85	$634,777	$25,392	.00
SPILLVILLE	91	$1,702,907	$68,033	.01
NON-PERMIT	10	$35,485	$1,065	.00
OTHER	786	$9,156,733	$366,275	.06
* TOTAL COUNTY *	2,826	$93,392,789	$3,734,723	.58
WOODBURY COUNTY				
SIOUX CITY*	8,297	$627,533,284	$25,104,703	3.88
MOVILLE	229	$7,401,583	$296,320	.05
ANTHON	182	$2,560,919	$102,406	.02
CORRECTIONVILLE	210	$2,741,468	$109,659	.02
DANBURY	112	$2,290,199	$91,608	.01
SERGEANT BLUFF	260	$6,980,325	$279,214	.04
SLOAN	148	$2,110,509	$84,420	.01
CUSHING	84	$481,413	$19,258	.00
HORNICK	44	$923,[illegible]	$36,910	.01
LAWTON	94	$1,499,062	$59,965	.01
OTO	48	$395,724	$15,829	.00
PIERSON	98	$790,241	$31,605	.00
SALIX	67	$1,250,988	$50,040	.01
SMITHLAND	43	$353,616	$14,144	.00
NON-PERMIT	79	$1,884,934	$56,548	.01
OTHER	449	$4,539,104	$181,561	.03
* TOTAL COUNTY *	10,444	$663,737,116	$26,534,190	4.10

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH	COUNTY				
MANLY		193	$2,268,143	$90,727	.01
NORTHWOOD*		381	$11,764,113	$470,482	.07
FERTILE		81	$953,513	$38,139	.01
GRAFTON		85	$1,081,173	$43,250	.01
HANLONTOWN		50	$562,653	$22,508	.00
KENSETT		65	$585,899	$23,436	.00
NON-PERMIT		29	$83,172	$2,572	.00
OTHER		350	$2,094,322	$83,766	.01
* TOTAL COUNTY *		1,234	$19,392,988	$774,880	.12
WRIGHT	COUNTY				
CLARION*		603	$17,648,695	$705,868	.11
EAGLE GROVE		534	$18,443,323	$737,749	.11
BELMOND		527	$17,134,954	$685,390	.11
DOWS		138	$1,771,138	$70,831	.01
GOLDFIELD		147	$2,673,748	$106,953	.02
ROWAN		60	$628,656	$25,143	.00
WOOLSTOCK		45	$1,511,959	$60,477	.01
NON-PERMIT		3	$21,288	$638	.00
OTHER		357	$3,183,191	$127,326	.02
* TOTAL COUNTY *		2,414	$63,016,952	$2,520,375	.39
* LATE FILERS *		23,182	$194,574,755	$7,780,125	1.20
** GRAND TOTAL **		373,968	$16,187,378,730	$647,029,823	100.00

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	259	$335,870
* TOTAL *	259	$335,870

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$125,153
BLDG. MTL.	65	$124,001
GEN. MDSE.	31	$91,222
FOOD	21	$57,269
MOTOR VEH.	114	$121,601
APPAREL	22	$22,435
HOME FURN.		
EAT DRINK	92	$141,214
SPECIALTY	212	$44,160
SERVICES	445	$149,298
WHOLESALE	149	$254,076
MISC.	205	$316,275
* TOTAL *	1,401	$1,446,704

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.		
GEN. MDSE.	28	$79,621
FOOD		
MOTOR VEH.	62	$64,169
APPAREL		
HOME FURN.		
EAT DRINK	64	$44,216
SPECIALTY	113	$65,736
SERVICES	217	$78,049
WHOLESALE	75	$72,821
MISC.	158	$297,868
* TOTAL *	717	$702,480

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$440,207	54	$440,207
BLDG. MTL.			70	$135,018	70	$135,018
GEN. MDSE.	24	$115,748	31	$38,505	55	$154,253
FOOD			35	$64,961	35	$64,961
MOTOR VEH.	67	$151,576	75	$61,632	142	$213,208
APPAREL	27	$46,374	20	$11,696	47	$58,070
HOME FURN.	21	$53,528	23	$10,987	44	$64,515
EAT DRINK	46	$66,765	136	$128,163	182	$194,928
SPECIALTY	109	$84,827	226	$72,474	335	$157,301
SERVICES	269	$108,462	468	$108,599	737	$217,061
WHOLESALE	52	$165,445	113	$117,851	165	$283,296
MISC.	132	$389,095	174	$76,779	306	$465,874
* TOTAL *	747	$1,181,820	1,425	$1,266,872	2,172	$2,448,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$319,027	25	$111,110	49	$430,137
BLDG. MTL.	27	$111,226	26	$13,053	53	$124,279
GEN. MDSE.	38	$334,527			38	$334,527
FOOD	39	$233,338	20	$14,678	59	$248,016
MOTOR VEH.	73	$137,294	70	$22,898	143	$160,192
APPAREL	47	$81,376			47	$81,376
HOME FURN.	49	$66,081	20	$3,130	69	$69,211
EAT DRINK	91	$148,299	82	$35,039	173	$183,338
SPECIALTY	210	$126,168	169	$25,282	379	$151,450
SERVICES	321	$153,419	289	$48,972	610	$202,391
WHOLESALE	66	$136,930	70	$62,847	136	$199,777
MISC.	87	$109,469	99	$24,618	186	$134,087
* TOTAL *	1,072	$1,957,154	870	$361,627	1,942	$2,318,781

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$14,645	38	$14,645
BLDG. MTL.	27	$48,132	20	$7,634	47	$55,766
GEN. MDSE.						
FOOD						
MOTOR VEH.	26	$59,539	24	$21,410	50	$80,949
APPAREL	20	$26,609			20	$26,609
HOME FURN.	28	$75,102			28	$75,102
EAT DRINK	42	$46,963	61	$27,482	103	$74,445
SPECIALTY	84	$89,036	115	$8,288	199	$97,324
SERVICES	182	$91,117	181	$55,054	363	$146,171
WHOLESALE	56	$72,044	80	$40,936	136	$112,980
MISC.	131	$298,164	111	$49,798	242	$347,962
* TOTAL *	596	$806,706	630	$225,247	1,226	$1,031,953

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					78	$130,208
BLDG. MTL.					79	$76,996
GEN. MDSE.					31	$31,605
FOOD					47	$65,973
MOTOR VEH.	40	$83,187	68	$73,069	103	$115,366
APPAREL	21	$23,056	26	$55,580		
HOME FURN.			31	$77,211	29	$28,525
EAT DRINK	36	$40,973	70	$115,750	98	$52,229
SPECIALTY	71	$22,358	163	$75,942	251	$57,180
SERVICES	142	$54,000	252	$98,602	594	$132,395
WHOLESALE	38	$33,468	62	$98,116	217	$188,502
MISC.	105	$314,600	193	$731,949	232	$77,235
* TOTAL *	453	$571,642	865	$1,326,219	1,759	$956,214

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	78	$130,208
BLDG. MTL.	79	$76,996
GEN. MDSE.	31	$31,605
FOOD	47	$65,973
MOTOR VEH.	211	$271,622
APPAREL	47	$78,636
HOME FURN.	60	$105,736
EAT DRINK	204	$208,952
SPECIALTY	485	$155,480
SERVICES	988	$284,997
WHOLESALE	317	$320,086
MISC.	530	$1,123,784
* TOTAL *	3,077	$2,854,075

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$3,108,079	43	$905,146		
BLDG. MTL.	186	$1,003,797	62	$415,257		
GEN. MDSE.	135	$3,429,756	49	$1,447,075		
FOOD	162	$1,249,809	105	$297,771		
MOTOR VEH.	410	$945,321	199	$465,448	24	$35,666
APPAREL	208	$726,642	170	$490,968		
HOME FURN.	266	$811,283	135	$341,404		
EAT DRINK	629	$1,658,297	345	$1,141,197	42	$61,631
SPECIALTY	1,613	$1,370,238	868	$650,909	82	$8,630
SERVICES	2,417	$2,676,711	1,086	$991,499	133	$36,581
WHOLESALE	597	$1,992,556	215	$503,047	23	$5,784
MISC.	888	$1,260,352	333	$385,711	68	$85,025
* TOTAL *	7,590	$20,232,841	3,610	$8,035,432	372	$233,317

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$142,034	174	$4,155,259
BLDG. MTL.	53	$150,313	301	$1,569,367
GEN. MDSE.	25	$41,918	209	$4,918,749
FOOD	23	$54,248	290	$1,601,828
MOTOR VEH.	94	$86,627	727	$1,533,062
APPAREL			378	$1,217,610
HOME FURN.	49	$24,305	450	$1,176,992
EAT DRINK	116	$100,276	1,132	$2,961,401
SPECIALTY	284	$85,486	2,847	$2,115,263
SERVICES	452	$142,948	4,088	$3,847,739
WHOLESALE	156	$177,301	991	$2,678,688
MISC.	283	$110,864	1,572	$1,841,952
* TOTAL *	1,587	$1,116,320	13,159	$29,617,910

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$549,444	60	$263,824	91	$813,268
BLDG. MTL.	47	$145,725	40	$32,764	87	$178,489
GEN. MDSE.	32	$320,520	20	$43,243	52	$363,763
FOOD	41	$276,090	26	$63,654	67	$339,744
MOTOR VEH.	109	$234,990	76	$76,666	185	$311,656
APPAREL	47	$55,391			47	$55,391
HOME FURN.	57	$242,280	35	$17,018	92	$259,298
EAT DRINK	130	$295,262	75	$35,111	205	$330,373
SPECIALTY	333	$183,667	257	$26,774	590	$210,441
SERVICES	626	$259,388	367	$81,660	993	$341,048
WHOLESALE	123	$165,480	124	$97,571	247	$263,051
MISC.	168	$140,213	226	$299,602	394	$439,815
* TOTAL *	1,744	$2,868,450	1,306	$1,037,887	3,050	$3,906,337

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$134,369	73	$217,349	94	$351,718
BLDG. MTL.	26	$106,675	69	$124,387	95	$231,062
GEN. MDSE.	39	$451,037	46	$82,745	85	$533,782
FOOD			45	$91,483	45	$91,483
MOTOR VEH.	76	$153,871	108	$114,988	184	$268,859
APPAREL	59	$94,186			59	$94,186
HOME FURN.	51	$81,088	48	$18,334	99	$99,422
EAT DRINK	72	$231,256	101	$92,692	173	$323,948
SPECIALTY	199	$145,638	322	$61,249	521	$206,887
SERVICES	398	$456,638	630	$230,976	1,028	$687,614
WHOLESALE	94	$133,748	187	$311,635	281	$445,383
MISC.	151	$281,696	288	$127,388	439	$409,084
* TOTAL *	1,186	$2,270,202	1,917	$1,473,226	3,103	$3,743,428

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$382,293	68	$157,531	91	$539,824
BLDG. MTL.	38	$94,015	58	$110,954	96	$204,969
GEN. MDSE.	22	$416,101	22	$34,186	44	$450,287
FOOD	27	$183,354	27	$25,513	54	$208,867
MOTOR VEH.	69	$109,724	108	$154,475	177	$264,199
APPAREL						
HOME FURN.	34	$35,028	37	$17,702	71	$52,730
EAT DRINK	92	$159,169	135	$93,879	227	$253,048
SPECIALTY	187	$123,460	340	$50,943	527	$174,403
SERVICES	299	$112,683	616	$129,035	915	$241,718
WHOLESALE	67	$177,688	212	$203,641	279	$381,329
MISC.	140	$70,536	221	$80,818	361	$151,354
* TOTAL *	998	$1,864,051	1,844	$1,058,677	2,842	$2,922,728

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$546,677	56	$135,091	91	$681,768
BLDG. MTL.	28	$156,684	58	$271,821	86	$428,505
GEN. MDSE.	43	$433,755	28	$45,336	71	$479,091
FOOD	28	$250,437			28	$250,437
MOTOR VEH.	107	$250,846	62	$36,547	169	$287,393
APPAREL	69	$172,860			69	$172,860
HOME FURN.	90	$79,840	37	$80,422	127	$160,262
EAT DRINK	118	$299,415	93	$62,412	211	$361,827
SPECIALTY	267	$414,860	230	$59,498	497	$474,358
SERVICES	525	$343,581	480	$109,887	1,005	$453,468
WHOLESALE	121	$300,241	176	$272,350	297	$572,591
MISC.	182	$124,061	256	$119,790	438	$243,851
* TOTAL *	1,613	$3,373,257	1,476	$1,193,154	3,089	$4,566,411

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$557,934
BLDG. MTL.	114	$164,164
GEN. MDSE.	56	$130,195
FOOD	66	$63,179
MOTOR VEH.	121	$104,417
APPAREL	30	$27,252
HOME FURN.	79	$49,762
EAT DRINK	153	$127,008
SPECIALTY	338	$58,519
SERVICES	865	$266,941
WHOLESALE	253	$256,199
MISC.	236	$75,495
* TOTAL *	2,435	$1,881,065

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$1,297,467
BLDG. MTL.	63	$79,631
GEN. MDSE.	39	$73,203
FOOD	48	$105,353
MOTOR VEH.	95	$90,800
APPAREL		
HOME FURN.	76	$45,390
EAT DRINK	117	$90,498
SPECIALTY	324	$82,060
SERVICES	650	$254,154
WHOLESALE	177	$259,072
MISC.	284	$126,762
* TOTAL *	1,956	$2,504,390

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$543,008	108	$188,856	131	$731,864
BLDG. MTL.	48	$231,201	69	$168,647	117	$399,848
GEN. MDSE.	36	$605,654	32	$48,583	68	$654,237
FOOD			36	$34,786	36	$34,786
MOTOR VEH.	97	$222,967	100	$120,881	197	$343,848
APPAREL	77	$176,312			77	$176,312
HOME FURN.	78	$172,434	35	$21,588	113	$194,022
EAT DRINK	129	$274,574	164	$127,654	293	$402,228
SPECIALTY	275	$322,253	231	$50,385	506	$372,638
SERVICES	508	$390,438	483	$179,487	991	$569,925
WHOLESALE	166	$426,046	239	$287,197	405	$713,243
MISC.	201	$453,951	218	$216,716	419	$670,667
* TOTAL *	1,638	$3,818,838	1,715	$1,444,780	3,353	$5,263,618

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			71	$82,949	71	$82,949
BLDG. MTL.	36	$120,758	27	$31,059	63	$151,817
GEN. MDSE.	40	$442,585	25	$29,626	65	$472,211
FOOD	42	$207,571	33	$58,369	75	$265,940
MOTOR VEH.	104	$121,582	94	$72,123	198	$193,705
APPAREL	59	$119,383			59	$119,383
HOME FURN.	57	$70,910	40	$12,340	97	$83,250
EAT DRINK	108	$245,640	104	$64,988	212	$310,628
SPECIALTY	254	$203,828	192	$33,241	446	$237,069
SERVICES	405	$233,233	397	$107,691	802	$340,924
WHOLESALE	136	$283,471	149	$129,626	285	$413,097
MISC.	206	$451,550	188	$57,554	394	$509,104
* TOTAL *	1,447	$2,500,511	1,320	$679,566	2,767	$3,180,077

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$103,358	69	$103,358
BLDG. MTL.	21	$41,471	47	$40,195	68	$81,666
GEN. MDSE.			27	$62,036	27	$62,036
FOOD			32	$61,175	32	$61,175
MOTOR VEH.	44	$62,169	125	$111,584	169	$173,753
APPAREL	31	$41,958			31	$41,958
HOME FURN.	23	$50,493	49	$24,212	72	$74,705
EAT DRINK	47	$50,815	153	$141,595	200	$192,410
SPECIALTY	120	$39,373	395	$77,130	515	$116,503
SERVICES	210	$69,892	610	$165,542	820	$235,434
WHOLESALE	65	$135,385	199	$266,675	264	$402,060
MISC.	138	$484,151	329	$118,319	467	$602,470
* TOTAL *	699	$975,707	2,035	$1,171,821	2,734	$2,147,528

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$1,385,419	22	$261,146	50	$35,151
BLDG. MTL.	78	$290,263	30	$108,772	28	$65,402
GEN. MDSE.	63	$2,821,573	44	$86,946		
FOOD	69	$629,829			28	$18,570
MOTOR VEH.	224	$467,485	79	$124,925	75	$135,815
APPAREL	148	$454,715	21	$34,897		
HOME FURN.	137	$369,077	54	$34,170		
EAT DRINK	335	$923,397	137	$332,229	76	$75,243
SPECIALTY	831	$801,347	230	$166,335	213	$39,758
SERVICES	1,213	$1,263,717	372	$275,360	326	$67,170
WHOLESALE	337	$1,075,950	68	$80,502	148	$77,997
MISC.	484	$377,812	134	$339,778	239	$124,526
* TOTAL *	3,970	$10,860,584	1,191	$1,845,060	1,183	$639,632

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	123	$1,681,716
BLDG. MTL.	136	$464,437
GEN. MDSE.	107	$2,908,519
FOOD	97	$648,399
MOTOR VEH.	378	$728,225
APPAREL	169	$489,612
HOME FURN.	191	$403,247
EAT DRINK	548	$1,330,869
SPECIALTY	1,274	$1,007,440
SERVICES	1,911	$1,606,247
WHOLESALE	553	$1,234,449
MISC.	857	$842,116
* TOTAL *	6,344	$13,345,276

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$274,968	61	$89,307	84	$364,275
BLDG. MTL.	33	$52,092	22	$111,614	55	$163,706
GEN. MDSE.	23	$263,458			23	$263,458
FOOD	26	$173,826			26	$173,826
MOTOR VEH.	77	$175,111	57	$34,015	134	$209,126
APPAREL	56	$119,151			56	$119,151
HOME FURN.	34	$61,713	33	$13,901	67	$75,614
EAT DRINK	85	$160,507	61	$42,600	146	$203,107
SPECIALTY	179	$161,706	220	$55,099	399	$216,805
SERVICES	424	$161,461	376	$107,949	800	$269,410
WHOLESALE	102	$146,635	133	$78,249	235	$224,884
MISC.	132	$205,223	221	$138,645	353	$343,868
* TOTAL *	1,194	$1,955,851	1,184	$671,379	2,378	$2,627,230

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$126,131	63	$126,131
BLDG. MTL.	21	$62,582	50	$59,760	71	$122,342
GEN. MDSE.	27	$76,888	23	$34,621	50	$111,509
FOOD			37	$29,432	37	$29,432
MOTOR VEH.	83	$132,165	94	$70,560	177	$202,725
APPAREL	25	$28,913			25	$28,913
HOME FURN.	31	$62,739	32	$16,807	63	$79,546
EAT DRINK	61	$125,009	99	$74,088	160	$199,097
SPECIALTY	171	$87,132	199	$30,690	370	$117,822
SERVICES	212	$200,145	400	$101,948	612	$302,093
WHOLESALE	73	$168,836	139	$167,238	212	$336,074
MISC.	82	$275,542	214	$69,716	296	$345,258
* TOTAL *	786	$1,219,951	1,350	$780,991	2,136	$2,000,942

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$12,019	21	$12,019
BLDG. MTL.	21	$107,452			21	$107,452
GEN. MDSE.						
FOOD						
MOTOR VEH.	58	$71,699	25	$3,103	83	$74,802
APPAREL	20	$18,106			20	$18,106
HOME FURN.	34	$16,736			34	$16,736
EAT DRINK	80	$154,072	31	$17,090	111	$171,162
SPECIALTY	154	$119,632	96	$18,720	250	$138,352
SERVICES	280	$120,018	134	$21,568	414	$141,586
WHOLESALE	54	$45,898	35	$7,735	89	$53,633
MISC.	120	$717,945	82	$56,470	202	$774,415
* TOTAL *	821	$1,371,558	424	$136,705	1,245	$1,508,263

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$377,253	76	$40,940	119	$418,193
BLDG. MTL.	57	$127,014	34	$37,519	91	$164,533
GEN. MDSE.	40	$750,613			40	$750,613
FOOD	44	$265,019			44	$265,019
MOTOR VEH.	96	$439,842	49	$30,287	145	$470,129
APPAREL	86	$266,981			86	$266,981
HOME FURN.	101	$195,710			101	$195,710
EAT DRINK	165	$364,006	55	$28,339	220	$392,345
SPECIALTY	375	$341,990	205	$22,043	580	$364,033
SERVICES	600	$488,839	244	$36,531	844	$525,370
WHOLESALE	159	$252,225	130	$146,342	289	$398,567
MISC.	210	$185,163	160	$103,475	370	$288,638
* TOTAL *	1,976	$4,054,655	953	$445,476	2,929	$4,500,131

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	130	$395,909
BLDG. MTL.	110	$312,507
GEN. MDSE.	76	$99,138
FOOD	70	$139,299
MOTOR VEH.	231	$219,347
APPAREL	34	$51,721
HOME FURN.	81	$56,060
EAT DRINK	278	$222,904
SPECIALTY	528	$168,625
SERVICES	945	$276,251
WHOLESALE	362	$468,668
MISC.	314	$139,434
* TOTAL *	3,159	$2,549,863

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$1,395,014	24	$341,429		
BLDG. MTL.	64	$336,522				
GEN. MDSE.	70	$1,404,524				
FOOD	76	$491,698				
MOTOR VEH.	178	$733,939	54	$63,191		
APPAREL	86	$169,968				
HOME FURN.	146	$340,247	27	$54,331		
EAT DRINK	348	$904,197	60	$89,534	31	$19,565
SPECIALTY	597	$856,945	97	$71,471	60	$7,072
SERVICES	1,209	$771,567	300	$98,594	158	$82,394
WHOLESALE	194	$222,199	82	$135,844		
MISC.	326	$514,023	124	$300,380	85	$94,341
* TOTAL *	3,345	$8,140,843	768	$1,154,774	334	$203,372

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$75,759	171	$1,812,202
BLDG. MTL.	54	$59,992	118	$396,514
GEN. MDSE.	36	$37,980	106	$1,442,504
FOOD			76	$491,698
MOTOR VEH.	87	$76,054	319	$873,184
APPAREL			86	$169,968
HOME FURN.	36	$18,154	209	$412,732
EAT DRINK	134	$87,617	573	$1,100,913
SPECIALTY	250	$49,368	1,004	$984,856
SERVICES	519	$159,840	2,186	$1,112,395
WHOLESALE	165	$104,126	441	$462,169
MISC.	252	$142,201	787	$1,050,945
* TOTAL *	1,629	$811,091	6,076	$10,310,080

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$361,850	68	$56,855	88	$418,705
BLDG. MTL.	37	$119,441	49	$41,776	86	$161,217
GEN. MDSE.	21	$296,959	20	$24,579	41	$321,538
FOOD	30	$232,300	28	$24,600	58	$256,900
MOTOR VEH.	82	$133,775	68	$61,442	150	$195,217
APPAREL	45	$83,509			45	$83,509
HOME FURN.	43	$11,024			43	$11,024
EAT DRINK	123	$265,777	92	$62,981	215	$328,758
SPECIALTY	183	$176,337	180	$29,892	363	$206,229
SERVICES	353	$198,012	555	$153,796	908	$351,808
WHOLESALE	106	$225,467	166	$149,044	272	$374,511
MISC.	125	$121,008	194	$65,956	319	$186,964
* TOTAL *	1,168	$2,225,459	1,420	$670,921	2,588	$2,896,380

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					110	$156,290
BLDG. MTL.					54	$45,928
GEN. MDSE.	32	$250,917			43	$138,765
FOOD					44	$27,015
MOTOR VEH.	68	$103,285	42	$56,568	134	$108,411
APPAREL	29	$67,588				
HOME FURN.	33	$54,417	23	$46,673	31	$31,956
EAT DRINK	64	$140,278	35	$39,392	142	$103,798
SPECIALTY	185	$107,732	57	$11,391	395	$166,312
SERVICES	392	$241,678	166	$87,402	730	$389,603
WHOLESALE	84	$203,147	46	$66,197	180	$103,321
MISC.	161	$609,049	87	$212,850	318	$256,165
* TOTAL *	1,048	$1,778,091	456	$520,473	2,181	$1,527,564

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	110	$156,290
BLDG. MTL.	54	$45,928
GEN. MDSE.	75	$389,682
FOOD	44	$27,015
MOTOR VEH.	244	$268,264
APPAREL	29	$67,588
HOME FURN.	87	$133,046
EAT DRINK	241	$283,468
SPECIALTY	637	$285,435
SERVICES	1,288	$718,683
WHOLESALE	310	$372,665
MISC.	566	$1,078,064
* TOTAL *	3,685	$3,826,128

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			24	$15,518	24	$15,518
GEN. MDSE.	28	$67,674			28	$67,674
FOOD			20	$12,173	20	$12,173
MOTOR VEH.	58	$78,619	35	$22,085	93	$100,704
APPAREL						
HOME FURN.						
EAT DRINK	35	$46,746			35	$46,746
SPECIALTY	93	$60,606	164	$27,519	257	$88,125
SERVICES	195	$95,182	162	$26,262	357	$121,444
WHOLESALE	29	$92,198	106	$55,444	135	$147,642
MISC.	136	$425,424	150	$33,369	286	$458,793
* TOTAL *	574	$866,449	661	$192,370	1,235	$1,058,819

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$119,319	42	$119,319
BLDG. MTL.			35	$44,149	35	$44,149
GEN. MDSE.			26	$41,731	26	$41,731
FOOD			20	$43,350	20	$43,350
MOTOR VEH.	20	$19,337	74	$28,802	94	$48,139
APPAREL			20	$9,303	20	$9,303
HOME FURN.						
EAT DRINK	34	$44,463	50	$39,630	84	$84,093
SPECIALTY	36	$12,197	189	$40,496	225	$52,693
SERVICES	116	$36,257	233	$63,160	349	$99,417
WHOLESALE	21	$25,253	75	$54,230	96	$79,483
MISC.	99	$180,763	94	$41,022	193	$221,785
* TOTAL *	326	$318,270	858	$525,192	1,184	$843,462

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			47	$44,496	47	$44,496
BLDG. MTL.	24	$150,441	53	$120,738	77	$271,179
GEN. MDSE.	23	$233,564	23	$28,269	46	$261,833
FOOD			31	$32,612	31	$32,612
MOTOR VEH.	65	$142,557	64	$34,731	129	$177,288
APPAREL	42	$68,630			42	$68,630
HOME FURN.	23	$48,117	37	$33,793	60	$81,910
EAT DRINK	77	$131,712	111	$67,597	188	$199,309
SPECIALTY	151	$115,816	179	$47,706	330	$163,522
SERVICES	279	$98,413	435	$115,993	714	$214,406
WHOLESALE	83	$202,288	186	$303,647	269	$505,935
MISC.	114	$583,429	200	$181,216	314	$764,645
* TOTAL *	881	$1,774,967	1,366	$1,010,798	2,247	$2,785,765

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$1,589,088			20	$44,721
BLDG. MTL.	61	$185,816			44	$86,633
GEN. MDSE.	56	$1,899,259				
FOOD	103	$496,275			28	$49,861
MOTOR VEH.	170	$357,936	28	$88,840	88	$161,245
APPAREL	80	$200,154	66	$201,980		
HOME FURN.	149	$335,506	38	$97,294		
EAT DRINK	332	$943,167	54	$72,897	43	$39,344
SPECIALTY	606	$638,329	132	$231,179	287	$78,560
SERVICES	998	$724,085	201	$150,858	363	$70,716
WHOLESALE	227	$768,765	47	$256,132	106	$221,740
MISC.	353	$324,801	82	$554,676	267	$154,592
* TOTAL *	3,180	$8,463,181	648	$1,653,856	1,246	$907,412

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	65	$1,633,809
BLDG. MTL.	105	$272,449
GEN. MDSE.	56	$1,899,259
FOOD	131	$546,136
MOTOR VEH.	286	$608,021
APPAREL	146	$402,134
HOME FURN.	187	$432,800
EAT DRINK	429	$1,055,408
SPECIALTY	1,025	$948,068
SERVICES	1,562	$945,659
WHOLESALE	380	$1,246,637
MISC.	702	$1,034,069
* TOTAL *	5,074	$11,024,449

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$442,564	106	$188,861	146	$631,425
BLDG. MTL.	22	$145,185	44	$62,769	66	$207,954
GEN. MDSE.	24	$205,247	31	$105,322	55	$310,569
FOOD			34	$55,482	34	$55,482
MOTOR VEH.	52	$141,074	71	$290,489	123	$431,563
APPAREL	28	$73,416	35	$29,087	63	$102,503
HOME FURN.	49	$50,307	67	$32,831	116	$83,138
EAT DRINK	73	$119,354	268	$396,057	341	$515,411
SPECIALTY	227	$202,967	440	$139,645	667	$342,612
SERVICES	286	$134,563	652	$516,410	938	$650,973
WHOLESALE	34	$27,429	106	$115,196	140	$142,625
MISC.	122	$228,201	300	$130,440	422	$358,641
* TOTAL *	957	$1,770,307	2,154	$2,062,589	3,111	$3,832,896

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$2,059,882			92	$141,574
BLDG. MTL.	161	$768,161			67	$334,812
GEN. MDSE.	107	$3,362,026	31	$141,607	39	$62,028
FOOD	215	$1,018,467			41	$37,255
MOTOR VEH.	306	$822,592	44	$68,248	100	$245,571
APPAREL	265	$1,039,432	26	$26,141		
HOME FURN.	278	$727,062	38	$52,307	41	$46,858
EAT DRINK	725	$1,901,269	50	$91,050	224	$241,935
SPECIALTY	1,378	$1,290,423	99	$93,217	293	$96,419
SERVICES	2,138	$2,722,848	202	$177,159	677	$255,378
WHOLESALE	509	$1,466,019	60	$266,254	276	$352,502
MISC.	625	$837,237	96	$404,630	385	$146,427
* TOTAL *	6,804	$18,015,418	646	$1,320,613	2,235	$1,960,759

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	189	$2,201,456
BLDG. MTL.	228	$1,102,973
GEN. MDSE.	177	$3,565,661
FOOD	256	$1,055,722
MOTOR VEH.	450	$1,136,411
APPAREL	291	$1,065,573
HOME FURN.	357	$826,227
EAT DRINK	999	$2,234,254
SPECIALTY	1,770	$1,480,059
SERVICES	3,017	$3,155,385
WHOLESALE	845	$2,084,775
MISC.	1,106	$1,388,294
* TOTAL *	9,685	$21,296,790

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$644,380	37	$105,044	63	$749,424
BLDG. MTL.	23	$72,921	36	$43,120	59	$116,041
GEN. MDSE.	40	$245,657			40	$245,657
FOOD	26	$143,411			26	$143,411
MOTOR VEH.	53	$91,684	40	$16,610	93	$108,294
APPAREL						
HOME FURN.	36	$67,382			36	$67,382
EAT DRINK	79	$144,375	67	$37,174	146	$181,549
SPECIALTY	203	$94,667	138	$33,787	341	$128,454
SERVICES	343	$152,622	213	$60,086	556	$212,708
WHOLESALE	76	$136,556	86	$80,730	162	$217,286
MISC.	147	$116,690	159	$75,620	306	$192,310
* TOTAL *	1,052	$1,910,345	776	$452,171	1,828	$2,362,516

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$395,165	20	$198,295	82	$56,097
BLDG. MTL.					58	$90,279
GEN. MDSE.	27	$203,339			44	$249,701
FOOD	26	$125,210	28	$86,118	35	$40,704
MOTCR VEH.	64	$146,119	62	$80,843	93	$68,970
APPAREL	57	$66,730				
HOME FURN.	37	$37,026	23	$80,862	26	$1,963
EAT DRINK	93	$158,406	55	$56,621	119	$76,050
SPECIALTY	213	$125,420	72	$45,992	241	$30,447
SERVICES	321	$292,452	132	$52,075	527	$144,927
WHOLESALE	74	$205,334	38	$92,812	209	$347,911
MISC.	116	$93,083	75	$126,078	240	$92,663
* TOTAL *	1,048	$1,848,284	505	$819,696	1,674	$1,199,712

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	122	$649,557
BLDG. MTL.	58	$90,279
GEN. MDSE.	71	$453,040
FOOD	89	$252,032
MOTCR VEH.	219	$295,932
APPAREL	57	$66,730
HOME FURN.	86	$119,851
EAT DRINK	267	$291,077
SPECIALTY	526	$201,859
SERVICES	980	$489,454
WHOLESALE	321	$646,057
MISC.	431	$311,824
* TOTAL *	3,227	$3,867,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$480,910	56	$108,920	77	$589,830
BLDG. MTL.			33	$46,762	33	$46,762
GEN. MDSE.	40	$401,674	31	$39,835	71	$441,509
FOOD	30	$214,924	35	$13,517	65	$228,441
MOTOR VEH.	88	$142,607	44	$35,316	132	$177,923
APPAREL	48	$84,447			48	$84,447
HOME FURN.	42	$48,961			42	$48,961
EAT DRINK	97	$215,774	60	$39,776	157	$255,550
SPECIALTY	205	$127,038	196	$25,462	401	$152,500
SERVICES	458	$235,637	440	$82,053	898	$317,690
WHOLESALE	111	$187,453	129	$149,239	240	$336,692
MISC.	160	$195,394	223	$50,832	383	$246,226
* TOTAL *	1,300	$2,334,819	1,247	$591,712	2,547	$2,926,531

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$448,677	55	$59,458	75	$508,135
BLDG. MTL.	25	$220,326	32	$16,588	57	$236,914
GEN. MDSE.						
FOOD			27	$9,569	27	$9,569
MOTOR VEH.	47	$57,590	59	$46,417	106	$104,007
APPAREL	28	$19,670			28	$19,670
HOME FURN.	33	$17,665			33	$17,665
EAT DRINK	70	$91,742	51	$19,243	121	$110,985
SPECIALTY	158	$72,950	146	$30,283	304	$103,233
SERVICES	270	$164,166	218	$58,228	488	$222,394
WHOLESALE	97	$149,393	155	$86,351	252	$235,744
MISC.	125	$207,399	193	$175,093	318	$382,492
* TOTAL *	873	$1,449,578	936	$501,230	1,809	$1,950,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	55	$77,807
BLDG. MTL.	57	$49,893
GEN. MDSE.	36	$230,031
FOOD	32	$137,806
MOTOR VEH.	80	$66,307
APPAREL	20	$35,934
HOME FURN.	20	$15,856
EAT DRINK	130	$147,217
SPECIALTY	184	$47,685
SERVICES	411	$139,296
WHOLESALE	100	$111,102
MISC.	128	$51,899
* TOTAL *	1,253	$1,110,833

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$477,883	45	$53,845	68	$531,728
BLDG. MTL.	35	$79,601	21	$15,512	56	$95,113
GEN. MDSE.	20	$119,318	25	$20,461	45	$139,779
FOOD						
MOTOR VEH.	38	$62,822	71	$25,539	109	$88,361
APPAREL	29	$43,250			29	$43,250
HOME FURN.	43	$20,817			43	$20,817
EAT DRINK	54	$94,722	45	$24,198	99	$118,920
SPECIALTY	163	$92,749	101	$8,676	264	$101,425
SERVICES	276	$143,470	287	$59,157	563	$202,627
WHOLESALE	81	$125,228	99	$122,381	180	$247,609
MISC.	98	$117,355	133	$56,243	231	$173,598
* TOTAL *	860	$1,377,215	827	$386,012	1,687	$1,763,227

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$223,971	59	$137,692	79	$361,663
BLDG. MTL.	20	$21,228	34	$56,142	54	$77,370
GEN. MDSE.			31	$49,410	31	$49,410
FOOD			25	$36,945	25	$36,945
MOTOR VEH.	63	$90,061	70	$54,658	133	$144,719
APPAREL						
HOME FURN.	20	$104,723	58	$10,107	78	$114,830
EAT DRINK	35	$45,797	88	$72,681	123	$118,478
SPECIALTY	73	$36,052	219	$34,969	292	$71,021
SERVICES	142	$43,703	405	$104,134	547	$147,837
WHOLESALE	43	$57,259	167	$248,890	210	$306,149
MISC.	94	$83,131	184	$95,599	278	$178,730
* TOTAL *	510	$705,925	1,340	$901,227	1,850	$1,607,152

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$446,405
BLDG. MTL.	61	$80,567
GEN. MDSE.	41	$83,123
FOOD	41	$89,372
MOTOR VEH.	90	$85,373
APPAREL	26	$20,559
HOME FURN.	25	$33,851
EAT DRINK	141	$157,854
SPECIALTY	237	$99,872
SERVICES	552	$131,842
WHOLESALE	150	$130,006
MISC.	191	$71,703
* TOTAL *	1,642	$1,430,527

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$322,674	85	$201,131	121	$523,805
BLDG. MTL.	39	$101,077	53	$61,629	92	$162,706
GEN. MDSE.	39	$250,139			39	$250,139
FOOD	29	$155,797	32	$36,980	61	$192,777
MOTOR VEH.	74	$117,232	88	$114,347	162	$231,579
APPAREL	28	$221,872			28	$221,872
HOME FURN.	22	$46,589	33	$5,149	55	$51,738
EAT DRINK	99	$178,625	74	$89,015	173	$267,640
SPECIALTY	253	$192,548	178	$21,224	431	$213,772
SERVICES	374	$210,360	364	$132,304	738	$342,664
WHOLESALE	83	$66,890	165	$259,556	248	$326,446
MISC.	153	$76,444	177	$72,003	330	$148,447
* TOTAL *	1,229	$1,940,247	1,249	$993,338	2,478	$2,933,585

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$181,707	59	$181,707
BLDG. MTL.			63	$117,119	63	$117,119
GEN. MDSE.			26	$35,694	26	$35,694
FOOD	21	$47,146	30	$43,879	51	$91,025
MOTOR VEH.	28	$26,676	68	$51,743	96	$78,419
APPAREL			25	$17,539	25	$17,539
HOME FURN.			41	$21,639	41	$21,639
EAT DRINK	34	$31,265	64	$76,787	98	$108,052
SPECIALTY	53	$35,718	178	$101,277	231	$136,995
SERVICES	179	$124,779	463	$148,379	642	$273,158
WHOLESALE	61	$171,139	169	$160,390	230	$331,529
MISC.	90	$485,000	185	$54,063	275	$539,063
* TOTAL *	466	$921,723	1,371	$1,010,216	1,837	$1,931,939

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$491,151			67	$113,582
BLDG. MTL.	27	$51,620			49	$322,881
GEN. MDSE.	31	$295,165			24	$35,916
FOOD	22	$149,968			40	$77,564
MOTOR VEH.	85	$116,959	47	$46,469	88	$69,912
APPAREL	42	$72,804				
HOME FURN.	28	$48,901			68	$33,535
EAT DRINK	87	$143,922	38	$49,354	103	$69,498
SPECIALTY	224	$163,315	101	$31,401	308	$61,692
SERVICES	397	$170,502	174	$44,468	517	$132,647
WHOLESALE	79	$300,724	57	$66,677	211	$266,726
MISC.	136	$118,760	163	$422,826	265	$78,867
* TOTAL *	1,195	$2,123,791	580	$661,195	1,740	$1,262,820

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	104	$604,733
BLDG. MTL.	76	$374,501
GEN. MDSE.	55	$331,081
FOOD	62	$227,532
MOTOR VEH.	220	$233,340
APPAREL	42	$72,804
HOME FURN.	96	$82,436
EAT DRINK	228	$262,774
SPECIALTY	633	$256,408
SERVICES	1,088	$347,617
WHOLESALE	347	$634,127
MISC.	564	$620,453
* TOTAL *	3,515	$4,047,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$174,456	54	$174,456
BLDG. MTL.			46	$103,917	46	$103,917
GEN. MDSE.			20	$25,966	20	$25,966
FOOD			41	$69,761	41	$69,761
MOTOR VEH.	51	$68,692	96	$77,237	147	$145,929
APPAREL						
HOME FURN.			32	$50,257	32	$50,257
EAT DRINK	59	$128,893	141	$100,441	200	$229,334
SPECIALTY	64	$20,072	238	$56,687	302	$76,759
SERVICES	176	$61,533	455	$115,979	631	$177,512
WHOLESALE	42	$87,810	188	$145,020	230	$232,830
MISC.	135	$376,100	152	$108,169	287	$484,269
* TOTAL *	527	$743,100	1,463	$1,027,890	1,990	$1,770,990

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$1,038,043	48	$109,576	76	$1,147,619
BLDG. MTL.	27	$149,896	44	$111,887	71	$261,783
GEN. MDSE.	32	$462,181			32	$462,181
FOOD	24	$197,141	29	$34,705	53	$231,846
MOTOR VEH.	68	$90,562	112	$89,681	180	$180,243
APPAREL	30	$63,336			30	$63,336
HOME FURN.	42	$56,009	28	$78,423	70	$134,432
EAT DRINK	81	$216,572	60	$46,031	141	$262,603
SPECIALTY	197	$146,575	238	$66,145	435	$212,720
SERVICES	276	$167,594	441	$123,438	717	$291,032
WHOLESALE	87	$141,003	169	$145,457	256	$286,460
MISC.	164	$222,853	223	$137,277	387	$360,130
* TOTAL *	1,056	$2,951,765	1,392	$942,620	2,448	$3,894,385

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$19,210	25	$19,210
BLDG. MTL.	21	$107,961	22	$36,947	43	$144,908
GEN. MDSE.			21	$12,848	21	$12,848
FOOD			20	$9,229	20	$9,229
MOTOR VEH.	59	$68,755	50	$38,879	109	$107,634
APPAREL	30	$37,647			30	$37,647
HOME FURN.	24	$31,126			24	$31,126
EAT DRINK	57	$49,571	89	$71,270	146	$120,841
SPECIALTY	101	$65,595	150	$24,111	251	$89,706
SERVICES	272	$91,582	248	$36,270	520	$127,852
WHOLESALE	69	$131,647	140	$147,215	209	$278,862
MISC.	155	$573,183	118	$46,499	273	$619,682
* TOTAL *	788	$1,157,067	883	$442,478	1,671	$1,599,545

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$436,738	59	$51,559	84	$488,297
BLDG. MTL.	34	$77,457	39	$21,191	73	$98,648
GEN. MDSE.	31	$176,858			31	$176,858
FOOD						
MOTOR VEH.	75	$146,580	48	$55,890	123	$202,470
APPAREL	37	$52,115			37	$52,115
HOME FURN.	21	$35,783			21	$35,783
EAT DRINK	69	$129,631	65	$35,989	134	$165,620
SPECIALTY	142	$83,565	142	$22,952	284	$106,517
SERVICES	223	$103,192	284	$48,989	507	$152,181
WHOLESALE	99	$193,768	93	$45,761	192	$239,529
MISC.	132	$277,718	138	$59,901	270	$337,619
* TOTAL *	888	$1,713,405	868	$342,232	1,756	$2,055,637

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

IDA CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	61	$454,291
BLDG. MTL.	35	$106,969
GEN. MDSE.		
FOOD	39	$119,122
MOTOR VEH.	114	$170,614
APPAREL	39	$30,618
HOME FURN.	39	$24,526
EAT DRINK	77	$87,974
SPECIALTY	227	$88,173
SERVICES	381	$122,220
WHOLESALE	160	$175,749
MISC.	176	$235,347
* TOTAL *	1,348	$1,615,603

IOWA CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	60	$555,675
BLDG. MTL.	59	$137,789
GEN. MDSE.	44	$108,436
FOOD	63	$182,597
MOTOR VEH.	142	$185,284
APPAREL	37	$35,550
HOME FURN.	63	$128,842
EAT DRINK	167	$552,521
SPECIALTY	439	$215,915
SERVICES	794	$460,549
WHOLESALE	224	$311,113
MISC.	305	$353,122
* TOTAL *	2,397	$3,227,393

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$317,060	86	$177,098	106	$494,158
BLDG. MTL.	29	$120,084	54	$127,487	83	$247,571
GEN. MDSE.	24	$263,800			24	$263,800
FOOD	24	$151,136	63	$42,792	87	$193,928
MOTOR VEH.	78	$142,186	84	$78,177	162	$220,363
APPAREL	44	$53,059	30	$19,510	74	$72,569
HOME FURN.	46	$79,545			46	$79,545
EAT DRINK	108	$157,479	160	$180,359	268	$337,838
SPECIALTY	176	$129,572	281	$107,656	457	$237,228
SERVICES	409	$144,921	656	$187,468	1,065	$332,389
WHOLESALE	57	$68,223	157	$197,744	214	$265,967
MISC.	124	$68,228	242	$91,301	366	$159,529
* TOTAL *	1,139	$1,695,293	1,813	$1,209,592	2,952	$2,904,885

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$629,324	84	$359,680	114	$989,004
BLDG. MTL.	57	$229,216	67	$207,087	124	$436,303
GEN. MDSE.	55	$769,799	35	$81,076	90	$850,875
FOOD	50	$475,795	52	$49,018	102	$524,813
MOTOR VEH.	121	$194,989	152	$233,574	273	$428,563
APPAREL	64	$132,469			64	$132,469
HOME FURN.	98	$271,408	47	$15,646	145	$287,054
EAT DRINK	159	$446,286	122	$75,262	281	$521,548
SPECIALTY	396	$350,326	390	$92,394	786	$442,720
SERVICES	668	$566,183	720	$240,994	1,388	$807,177
WHOLESALE	124	$214,726	259	$481,372	383	$696,098
MISC.	231	$257,944	329	$176,191	560	$434,135
* TOTAL *	2,053	$4,538,465	2,257	$2,012,294	4,310	$6,550,759

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$546,788	28	$5,250	60	$552,038
BLDG. MTL.	40	$157,151	27	$45,395	67	$202,546
GEN. MDSE.	25	$515,635			25	$515,635
FOOD	45	$226,771			45	$226,771
MOTOR VEH.	106	$196,725	32	$33,838	138	$230,563
APPAREL	53	$108,389			53	$108,389
HOME FURN.	64	$61,888	22	$2,663	86	$64,551
EAT DRINK	126	$254,513	24	$16,120	150	$270,633
SPECIALTY	343	$299,789	96	$21,102	439	$320,891
SERVICES	487	$340,257	283	$56,756	770	$397,013
WHOLESALE	125	$180,978	83	$63,120	208	$244,098
MISC.	214	$136,539	153	$32,728	367	$169,267
* TOTAL *	1,660	$3,025,423	748	$276,972	2,408	$3,302,395

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$2,277,237			38	$22,257
BLDG. MTL.	91	$405,624			63	$162,003
GEN. MDSE.	84	$2,335,004	22	$278,693	37	$55,360
FOOD	110	$1,201,299			47	$46,274
MOTOR VEH.	223	$646,802	67	$145,211	67	$85,838
APPAREL	236	$802,961				
HOME FURN.	238	$844,444	55	$193,305	65	$36,590
EAT DRINK	503	$2,169,038	145	$757,235	112	$202,730
SPECIALTY	1,071	$1,775,738	139	$483,668	416	$158,119
SERVICES	1,410	$1,988,685	362	$499,297	706	$302,670
WHOLESALE	268	$937,118	93	$267,500	189	$139,018
MISC.	539	$722,394	178	$732,927	332	$94,989
* TOTAL *	4,841	$16,106,344	1,061	$3,357,836	2,072	$1,305,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JOHNSON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	106	$2,299,494
BLDG. MTL.	154	$567,627
GEN. MDSE.	143	$2,669,057
FOOD	157	$1,247,573
MOTOR VEH.	357	$877,851
APPAREL	236	$802,961
HOME FURN.	358	$1,074,339
EAT DRINK	760	$3,129,003
SPECIALTY	1,626	$2,417,525
SERVICES	2,478	$2,790,652
WHOLESALE	550	$1,343,636
MISC.	1,049	$1,550,310
* TOTAL *	7,974	$20,770,028

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$280,222	63	$53,462
BLDG. MTL.			30	$64,794	32	$30,986
GEN. MDSE.			29	$117,547		
FOOD			20	$102,884	25	$20,668
MOTOR VEH.	74	$75,722	60	$87,623	78	$62,737
APPAREL	22	$11,029				
HOME FURN.			44	$40,395	40	$54,051
EAT DRINK	45	$64,013	59	$92,009	81	$61,027
SPECIALTY	106	$31,466	142	$85,615	211	$19,073
SERVICES	167	$61,695	222	$74,512	505	$94,861
WHOLESALE	37	$56,451	72	$165,671	176	$173,965
MISC.	145	$1,269,029	109	$202,574	243	$106,422
* TOTAL *	596	$1,569,405	807	$1,313,846	1,454	$677,252

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$333,684
BLDG. MTL.	62	$95,780
GEN. MDSE.	29	$117,547
FOOD	45	$123,552
MOTOR VEH.	212	$226,082
APPAREL	22	$11,029
HOME FURN.	84	$94,446
EAT DRINK	185	$217,049
SPECIALTY	459	$136,154
SERVICES	894	$231,068
WHOLESALE	285	$396,087
MISC.	497	$1,578,025
* TOTAL *	2,857	$3,560,503

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$275,440
BLDG. MTL.	67	$87,518
GEN. MDSE.	25	$47,406
FOOD	49	$57,010
MOTOR VEH.	115	$106,145
APPAREL		
HOME FURN.	40	$76,871
EAT DRINK	133	$101,862
SPECIALTY	248	$49,745
SERVICES	671	$171,171
WHOLESALE	255	$249,230
MISC.	308	$96,878
* TOTAL *	1,963	$1,319,276

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$261,651	110	$119,269	131	$380,920
BLDG. MTL.	31	$80,044	59	$72,518	90	$152,562
GEN. MDSE.	36	$383,133	24	$41,178	60	$424,311
FOOD	28	$163,758	47	$43,808	75	$207,566
MOTOR VEH.	76	$162,293	136	$154,148	212	$316,441
APPAREL	47	$86,834			47	$86,834
HOME FURN.	37	$75,231	49	$31,964	86	$107,195
EAT DRINK	97	$209,166	115	$65,837	212	$275,003
SPECIALTY	232	$207,135	315	$53,338	547	$260,473
SERVICES	380	$189,235	485	$131,435	865	$320,670
WHOLESALE	134	$510,100	259	$303,044	393	$813,144
MISC.	98	$59,669	228	$71,846	326	$131,515
* TOTAL *	1,217	$2,388,249	1,827	$1,088,385	3,044	$3,476,634

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$487,472	43	$779,552	48	$111,539
BLDG. MTL.	32	$163,641	26	$129,868	47	$35,474
GEN. MDSE.	37	$427,795	38	$408,304		
FOOD	28	$113,503	37	$317,941	42	$172,674
MOTOR VEH.	98	$196,231	85	$218,524	119	$102,611
APPAREL	46	$67,142	59	$111,342		
HOME FURN.	72	$121,321	83	$136,264	40	$80,012
EAT DRINK	137	$263,935	205	$385,017	98	$82,326
SPECIALTY	280	$203,930	305	$592,788	322	$53,110
SERVICES	468	$301,033	591	$429,475	541	$203,656
WHOLESALE	64	$472,568	110	$234,996	212	$299,532
MISC.	140	$156,379	229	$368,739	280	$105,562
* TOTAL *	1,422	$2,974,950	1,811	$4,112,810	1,749	$1,246,496

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

LEE	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	111	$1,378,563
BLDG. MTL.	105	$328,983
GEN. MDSE.	75	$836,099
FOOD	107	$604,118
MOTOR VEH.	302	$517,366
APPAREL	105	$178,484
HOME FURN.	195	$337,597
EAT DRINK	440	$731,278
SPECIALTY	907	$849,828
SERVICES	1,600	$934,164
WHOLESALE	386	$1,007,096
MISC.	649	$630,680
* TOTAL *	4,982	$8,334,256

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	139	$5,508,870	27	$1,010,299		
BLDG. MTL.	262	$2,286,545	44	$134,935		
GEN. MDSE.	211	$7,045,822				
FOOD	246	$1,768,150	39	$412,756		
MOTOR VEH.	541	$1,797,319	129	$236,176	30	$10,862
APPAREL	529	$1,490,663	44	$90,439		
HOME FURN.	507	$1,396,843	98	$711,461		
EAT DRINK	1,132	$3,779,396	136	$532,677		
SPECIALTY	2,670	$5,363,774	451	$365,143	78	$8,823
SERVICES	4,170	$6,331,179	659	$426,898	150	$110,676
WHOLESALE	1,061	$5,248,741	145	$415,644	44	$386,285
MISC.	1,415	$2,638,244	328	$339,989	120	$173,276
* TOTAL *	12,883	$44,655,546	2,100	$4,676,417	422	$689,922

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			107	$118,514	273	$6,637,683
BLDG. MTL.			91	$337,866	397	$2,759,346
GEN. MDSE.			57	$84,478	268	$7,130,300
FOOD			44	$49,285	329	$2,230,191
MOTOR VEH.	27	$18,824	158	$264,671	885	$2,327,852
APPAREL			26	$1,397	599	$1,582,499
HOME FURN.			34	$4,526	639	$2,112,830
EAT DRINK	40	$71,915	192	$140,638	1,500	$4,524,626
SPECIALTY	86	$32,307	485	$114,870	3,770	$5,884,917
SERVICES	141	$61,590	829	$211,661	5,949	$7,142,004
WHOLESALE	31	$69,716	257	$178,834	1,538	$6,299,220
MISC.	119	$495,854	601	$432,129	2,583	$4,079,492
* TOTAL *	444	$750,206	2,881	$1,938,869	18,730	$52,710,960

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$121,947
BLDG. MTL.	39	$50,933
GEN. MDSE.	41	$79,025
FOOD		
MOTOR VEH.	92	$126,337
APPAREL	36	$10,892
HOME FURN.	44	$42,340
EAT DRINK	133	$187,593
SPECIALTY	216	$52,880
SERVICES	433	$106,534
WHOLESALE	109	$163,647
MISC.	168	$97,344
* TOTAL *	1,349	$1,039,472

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$824,344			20	$824,344
BLDG. MTL.	20	$55,903			20	$55,903
GEN. MDSE.	24	$188,130			24	$188,130
FOOD						
MOTOR VEH.	74	$93,765	34	$65,137	108	$158,902
APPAREL	23	$36,702			23	$36,702
HOME FURN.	32	$26,085			32	$26,085
EAT DRINK	69	$110,716	37	$27,051	106	$137,767
SPECIALTY	135	$51,693	76	$17,690	211	$69,383
SERVICES	294	$97,923	121	$20,039	415	$117,962
WHOLESALE	30	$45,813	60	$50,732	90	$96,545
MISC.	97	$226,116	102	$17,530	199	$243,646
* TOTAL *	818	$1,757,190	430	$198,179	1,248	$1,955,369

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$56,810	59	$56,810
BLDG. MTL.			41	$69,083	41	$69,083
GEN. MDSE.						
FOOD			32	$35,696	32	$35,696
MOTOR VEH.	36	$30,567	93	$77,711	129	$108,278
APPAREL	20	$47,789			20	$47,789
HOME FURN.			31	$47,372	31	$47,372
EAT DRINK	35	$44,710	81	$66,497	116	$111,207
SPECIALTY	61	$73,625	204	$24,611	265	$98,236
SERVICES	144	$69,047	366	$86,968	510	$156,015
WHOLESALE	30	$57,282	193	$131,043	223	$188,325
MISC.	122	$344,845	196	$157,929	318	$502,774
* TOTAL *	448	$667,865	1,296	$753,720	1,744	$1,421,585

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$35,432	22	$35,432
BLDG. MTL.	27	$88,293	27	$45,710	54	$134,003
GEN. MDSE.	37	$126,597			37	$126,597
FOOD						
MOTOR VEH.	42	$76,896	54	$43,588	96	$120,484
APPAREL						
HOME FURN.	33	$22,446			33	$22,446
EAT DRINK	54	$65,760	35	$30,259	89	$96,019
SPECIALTY	106	$81,350	152	$23,157	258	$104,507
SERVICES	224	$129,747	268	$42,048	492	$171,795
WHOLESALE	40	$161,390	91	$61,109	131	$222,499
MISC.	113	$313,873	168	$92,213	281	$406,086
* TOTAL *	676	$1,066,352	817	$373,516	1,493	$1,439,868

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$743,857	50	$33,459	87	$777,316
BLDG. MTL.	48	$171,104	36	$70,669	84	$241,773
GEN. MDSE.	54	$690,022			54	$690,022
FOOD	51	$313,352			51	$313,352
MOTOR VEH.	120	$160,571	45	$18,888	165	$179,459
APPAREL	58	$119,886	25	$5,209	83	$125,095
HOME FURN.	59	$171,760			59	$171,760
EAT DRINK	177	$373,581	59	$25,545	236	$399,126
SPECIALTY	402	$305,094	230	$24,781	632	$329,875
SERVICES	561	$331,353	398	$121,275	959	$452,628
WHOLESALE	148	$401,387	130	$98,264	278	$499,651
MISC.	200	$293,592	264	$66,887	464	$360,479
* TOTAL *	1,915	$4,075,559	1,237	$464,977	3,152	$4,540,536

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$631,067			58	$119,245
BLDG. MTL.	24	$68,063	34	$259,522	38	$121,693
GEN. MDSE.	20	$278,011	27	$352,978	20	$60,633
FOOD	25	$179,902	28	$105,951	26	$26,359
MOTOR VEH.	72	$114,644	72	$134,385	92	$52,724
APPAREL	37	$47,855	44	$115,256		
HOME FURN.	41	$48,371	57	$151,083	23	$9,680
EAT DRINK	99	$215,104	68	$222,938	67	$54,817
SPECIALTY	171	$126,026	235	$222,809	213	$39,528
SERVICES	347	$219,608	281	$147,869	436	$110,404
WHOLESALE	77	$64,772	82	$178,676	152	$110,342
MISC.	70	$84,124	158	$399,543	148	$76,889
* TOTAL *	1,005	$2,077,547	1,086	$2,291,010	1,273	$782,314

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	80	$750,312
BLDG. MTL.	96	$449,278
GEN. MDSE.	67	$691,622
FOOD	79	$312,212
MOTOR VEH.	236	$301,753
APPAREL	81	$163,111
HOME FURN.	121	$209,134
EAT DRINK	234	$492,859
SPECIALTY	619	$388,363
SERVICES	1,064	$477,881
WHOLESALE	311	$353,790
MISC.	376	$560,556
* TOTAL *	3,364	$5,150,871

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,503,404	75	$68,963	112	$1,572,367
BLDG. MTL.	90	$418,058	31	$32,172	121	$450,230
GEN. MDSE.	78	$1,355,500	37	$55,018	115	$1,410,518
FOOD	67	$520,962	23	$16,698	90	$537,660
MOTOR VEH.	182	$356,909	86	$45,083	268	$401,992
APPAREL	126	$283,967			126	$283,967
HOME FURN.	149	$366,796			149	$366,796
EAT DRINK	285	$745,138	81	$60,158	366	$805,296
SPECIALTY	653	$599,698	256	$36,130	909	$635,828
SERVICES	1,168	$754,437	419	$197,162	1,587	$951,599
WHOLESALE	196	$347,331	187	$153,651	383	$500,982
MISC.	296	$718,836	257	$110,542	553	$829,378
* TOTAL *	3,327	$7,971,036	1,452	$775,577	4,779	$8,746,613

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$35,251	41	$35,251
BLDG. MTL.			38	$33,267	38	$33,267
GEN. MDSE.						
FOOD	20	$118,694			20	$118,694
MOTOR VEH.	37	$81,260	46	$29,111	83	$110,371
APPAREL						
HOME FURN.						
EAT DRINK	53	$100,272	59	$37,922	112	$138,194
SPECIALTY	106	$46,094	140	$27,033	246	$73,127
SERVICES	196	$83,258	209	$72,109	405	$155,367
WHOLESALE	20	$29,941	85	$59,295	105	$89,236
MISC.	118	$523,936	164	$85,934	282	$609,870
* TOTAL *	550	$983,455	782	$379,922	1,332	$1,363,377

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$282,953	40	$282,953
BLDG. MTL.	29	$78,608	47	$54,356	76	$132,964
GEN. MDSE.	26	$44,301	20	$24,858	46	$69,159
FOOD			21	$30,340	21	$30,340
MOTOR VEH.	52	$114,620	56	$60,770	108	$175,390
APPAREL	28	$40,044			28	$40,044
HOME FURN.	31	$38,521	22	$19,937	53	$58,458
EAT DRINK	45	$89,662	65	$58,045	110	$147,707
SPECIALTY	91	$39,971	174	$38,623	265	$78,594
SERVICES	213	$79,772	312	$96,030	525	$175,802
WHOLESALE	67	$107,531	130	$115,700	197	$223,231
MISC.	75	$193,654	148	$108,025	223	$301,679
* TOTAL *	657	$826,684	1,035	$889,637	1,692	$1,716,321

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$197,879	55	$75,673	75	$273,552
BLDG. MTL.			46	$68,286	46	$68,286
GEN. MDSE.	20	$63,239	21	$51,052	41	$114,291
FOOD			40	$50,265	40	$50,265
MOTOR VEH.	55	$100,132	62	$52,732	117	$152,864
APPAREL	21	$15,662			21	$15,662
HOME FURN.			31	$16,630	31	$16,630
EAT DRINK	37	$76,401	131	$74,545	168	$150,946
SPECIALTY	83	$67,156	160	$43,646	243	$110,802
SERVICES	187	$75,948	341	$106,372	528	$182,320
WHOLESALE	49	$118,164	148	$147,509	197	$265,673
MISC.	106	$140,640	115	$21,622	221	$162,262
* TOTAL *	578	$855,221	1,150	$708,332	1,728	$1,563,553

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$242,909			23	$242,909
BLDG. MTL.						
GEN. MDSE.	33	$118,409			33	$118,409
FOOD	20	$97,144			20	$97,144
MOTOR VEH.	41	$66,032	27	$20,907	68	$86,939
APPAREL						
HOME FURN.	20	$48,924			20	$48,924
EAT DRINK	41	$38,972			41	$38,972
SPECIALTY	124	$69,209	75	$14,065	199	$83,274
SERVICES	211	$103,753	146	$58,038	357	$161,791
WHOLESALE	34	$35,840	45	$23,005	79	$58,845
MISC.	101	$100,818	133	$101,060	234	$201,878
* TOTAL *	648	$922,010	426	$217,075	1,074	$1,139,085

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$624,242	29	$52,643	61	$676,885
BLDG. MTL.	31	$45,620	23	$2,319	54	$47,939
GEN. MDSE.	24	$323,003			24	$323,003
FOOD			20	$23,437	20	$23,437
MOTOR VEH.	78	$158,522	29	$23,936	107	$182,458
APPAREL	27	$51,281			27	$51,281
HOME FURN.	28	$57,757			28	$57,757
EAT DRINK	92	$156,373	57	$24,751	149	$181,124
SPECIALTY	183	$168,140	164	$38,000	347	$206,140
SERVICES	321	$173,565	234	$77,277	555	$250,842
WHOLESALE	96	$259,671	101	$74,372	197	$334,043
MISC.	178	$311,601	136	$107,890	314	$419,491
* TOTAL *	1,090	$2,329,775	793	$424,625	1,883	$2,754,400

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$1,101,519			20	$855,642
BLDG. MTL.	58	$225,849	24	$38,085		
GEN. MDSE.	50	$1,263,334				
FOOD	53	$393,582				
MOTOR VEH.	160	$298,248	20	$61,868	23	$20,045
APPAREL	78	$160,155				
HOME FURN.	132	$257,207	25	$8,412	23	$15,302
EAT DRINK	288	$679,556	32	$27,775	46	$29,571
SPECIALTY	557	$600,807	63	$22,947	71	$17,436
SERVICES	829	$667,998	123	$57,750	120	$36,488
WHOLESALE	106	$149,692	35	$69,435	37	$50,189
MISC.	323	$281,781	79	$152,044	92	$132,935
* TOTAL *	2,677	$6,079,728	401	$438,316	432	$1,157,608

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$1,957,161
BLDG. MTL.	33	$21,508	115	$285,442
GEN. MDSE.	26	$26,854	76	$1,290,188
FOOD			53	$393,582
MOTOR VEH.	44	$60,068	247	$440,229
APPAREL			78	$160,155
HOME FURN.	21	$31,070	201	$311,991
EAT DRINK	32	$45,156	398	$782,058
SPECIALTY	195	$14,026	886	$655,216
SERVICES	199	$52,119	1,271	$814,355
WHOLESALE	143	$142,743	321	$412,059
MISC.	191	$44,460	685	$611,220
* TOTAL *	884	$438,004	4,394	$8,113,656

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$476,896	54	$245,939	80	$722,835
BLDG. MTL.	39	$123,173	32	$45,422	71	$168,595
GEN. MDSE.	20	$220,529	22	$37,869	42	$258,398
FOOD			48	$65,535	48	$65,535
MOTOR VEH.	56	$88,922	106	$70,230	162	$159,152
APPAREL	29	$96,711	21	$6,573	50	$103,284
HOME FURN.	37	$38,794	29	$31,161	66	$69,955
EAT DRINK	65	$130,709	148	$134,855	213	$265,564
SPECIALTY	154	$167,550	309	$75,469	463	$243,019
SERVICES	324	$154,816	578	$238,555	902	$393,371
WHOLESALE	110	$288,560	171	$125,849	281	$414,409
MISC.	113	$190,004	253	$85,732	366	$275,736
* TOTAL *	973	$1,976,664	1,771	$1,163,189	2,744	$3,139,853

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$10,463	23	$10,463
BLDG. MTL.	24	$44,581	21	$19,213	45	$63,794
GEN. MDSE.						
FOOD			21	$13,603	21	$13,603
MOTOR VEH.	28	$40,554	28	$14,960	56	$55,514
APPAREL	25	$35,627			25	$35,627
HOME FURN.	24	$10,633			24	$10,633
EAT DRINK	41	$39,357	39	$31,295	80	$70,652
SPECIALTY	82	$71,479	112	$36,914	194	$108,393
SERVICES	170	$80,153	172	$34,396	342	$114,549
WHOLESALE	43	$59,392	90	$102,589	133	$161,981
MISC.	109	$304,533	93	$54,765	202	$359,298
* TOTAL *	546	$686,309	599	$318,198	1,145	$1,004,507

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					40	$14,927
BLDG. MTL.	32	$58,477	51	$115,722	25	$9,858
GEN. MDSE.	20	$163,305				
FOOD			25	$87,449		
MOTOR VEH.	61	$76,104	73	$73,722	45	$30,037
APPAREL	26	$43,312	55	$99,636		
HOME FURN.	26	$71,384	26	$41,310		
EAT DRINK	75	$137,238	60	$52,727	28	$12,546
SPECIALTY	155	$158,456	205	$170,310	115	$11,837
SERVICES	276	$109,827	377	$162,595	198	$54,062
WHOLESALE	73	$165,104	85	$148,699	80	$68,640
MISC.	119	$424,194	215	$542,624	137	$42,748
* TOTAL *	863	$1,407,401	1,172	$1,494,794	668	$244,655

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$14,927
BLDG. MTL.	108	$184,057
GEN. MDSE.	20	$163,305
FOOD	25	$87,449
MOTOR VEH.	179	$179,863
APPAREL	81	$142,948
HOME FURN.	52	$112,694
EAT DRINK	163	$202,511
SPECIALTY	475	$340,603
SERVICES	851	$326,484
WHOLESALE	238	$382,443
MISC.	471	$1,009,566
* TOTAL *	2,703	$3,146,850

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			67	$96,411	67	$96,411
BLDG. MTL.	20	$70,679	37	$73,493	57	$144,172
GEN. MDSE.	24	$84,795			24	$84,795
FOOD			24	$26,243	24	$26,243
MOTOR VEH.	44	$53,982	49	$32,438	93	$86,420
APPAREL						
HOME FURN.	21	$29,611			21	$29,611
EAT DRINK	40	$54,714	72	$49,176	112	$103,890
SPECIALTY	96	$53,737	162	$23,110	258	$76,847
SERVICES	226	$141,331	301	$68,706	527	$210,037
WHOLESALE	78	$60,378	87	$203,041	165	$263,419
MISC.	119	$219,899	153	$78,823	272	$298,722
* TOTAL *	668	$769,126	952	$651,441	1,620	$1,420,567

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$542,005	58	$113,252	82	$655,257
BLDG. MTL.	28	$79,300	69	$136,506	97	$215,806
GEN. MDSE.	27	$313,383	26	$31,694	53	$345,077
FOOD			37	$48,286	37	$48,286
MOTOR VEH.	64	$87,758	119	$181,403	183	$269,161
APPAREL	55	$102,850			55	$102,850
HOME FURN.	49	$49,809	35	$50,294	84	$100,103
EAT DRINK	117	$299,325	153	$110,913	270	$410,238
SPECIALTY	223	$222,911	283	$93,947	506	$316,858
SERVICES	422	$297,608	595	$182,502	1,017	$480,110
WHOLESALE	125	$245,802	169	$171,987	294	$417,789
MISC.	190	$314,436	222	$70,264	412	$384,700
* TOTAL *	1,324	$2,555,187	1,766	$1,191,048	3,090	$3,746,235

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$264,967
BLDG. MTL.	47	$71,364
GEN. MDSE.	29	$41,344
FOOD	43	$115,866
MOTOR VEH.	133	$93,389
APPAREL	33	$24,248
HOME FURN.	65	$62,285
EAT DRINK	140	$101,210
SPECIALTY	288	$87,026
SERVICES	520	$138,409
WHOLESALE	197	$171,079
MISC.	246	$119,917
* TOTAL *	1,834	$1,291,104

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	274	$17,217,102	36	$286,731		
BLDG. MTL.	472	$5,618,860	62	$317,431		
GEN. MDSE.	320	$10,802,617	64	$3,679,404		
FOOD	536	$4,711,669	72	$691,870	27	$299,833
MOTOR VEH.	1,238	$4,686,662	93	$252,780	21	$55,408
APPAREL	792	$3,227,192	258	$1,500,414		
HOME FURN.	952	$4,694,770	155	$315,237	40	$21,985
EAT DRINK	2,316	$8,044,239	294	$1,333,624	63	$188,387
SPECIALTY	4,912	$8,598,975	1,002	$1,343,386	209	$231,850
SERVICES	8,474	$18,653,436	1,057	$1,850,678	296	$274,093
WHOLESALE	2,304	$13,978,032	285	$966,009	57	$168,552
MISC.	2,833	$6,983,654	305	$828,133	117	$786,886
* TOTAL *	25,423	$107,217,208	3,683	$13,365,697	830	$2,026,994

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	CLIVE NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			41	$287,763		
GEN. MDSE.			26	$486,135		
FOOD			50	$338,456		
MOTOR VEH.			82	$400,272		
APPAREL	24	$12,349	31	$43,411		
HOME FURN.	21	$8,941	66	$51,655		
EAT DRINK	48	$291,343	121	$459,162	43	$240,972
SPECIALTY	133	$47,485	352	$308,923	27	$75,213
SERVICES	227	$608,360	547	$361,005	76	$134,790
WHOLESALE	49	$204,240	131	$264,016		
MISC.	136	$667,054	243	$427,123	64	$88,439
* TOTAL *	638	$1,839,772	1,690	$3,427,921	210	$539,414

POLK CLASS	JOHNSTON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			75	$103,635	385	$17,607,468
BLDG. MTL.			37	$55,365	612	$6,279,419
GEN. MDSE.			36	$111,088	446	$15,079,244
FOOD					685	$6,041,828
MOTOR VEH.	24	$62,854	60	$48,178	1,518	$5,506,154
APPAREL					1,105	$4,783,366
HOME FURN.	25	$39,151	42	$23,603	1,301	$5,155,342
EAT DRINK	43	$128,612	69	$77,048	2,997	$10,763,387
SPECIALTY	89	$39,664	311	$67,950	7,035	$10,713,446
SERVICES	132	$91,719	526	$225,789	11,335	$22,199,870
WHOLESALE	56	$138,158	152	$342,614	3,034	$16,061,621
MISC.	133	$372,329	576	$542,401	4,407	$10,696,019
* TOTAL *	502	$872,487	1,884	$1,597,671	34,860	$130,887,164

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$2,015,655			120	$684,411
BLDG. MTL.	85	$259,731			91	$139,761
GEN. MDSE.	86	$1,928,628			42	$266,617
FOOD	140	$1,202,007			57	$101,745
MOTOR VEH.	310	$792,959	26	$35,047	207	$348,957
APPAREL	206	$572,269			20	$22,476
HOME FURN.	164	$690,154			49	$64,548
EAT DRINK	574	$2,058,050	28	$30,606	219	$270,200
SPECIALTY	949	$1,119,932	30	$15,986	480	$274,158
SERVICES	1,543	$1,500,742	65	$13,955	886	$384,901
WHOLESALE	294	$405,157			231	$433,939
MISC.	472	$355,408	59	$104,115	369	$312,671
* TOTAL *	4,862	$12,900,692	208	$199,709	2,771	$3,304,384

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	159	$2,700,066
BLDG. MTL.	176	$399,492
GEN. MDSE.	128	$2,195,245
FOOD	197	$1,303,752
MOTOR VEH.	543	$1,176,963
APPAREL	226	$594,745
HOME FURN.	213	$754,702
EAT DRINK	821	$2,358,856
SPECIALTY	1,459	$1,410,076
SERVICES	2,494	$1,899,598
WHOLESALE	525	$839,096
MISC.	900	$772,194
* TOTAL *	7,841	$16,404,785

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,076,712	73	$373,876	99	$1,450,588
BLDG. MTL.	28	$137,230	45	$96,654	73	$233,884
GEN. MDSE.	30	$376,067	25	$43,863	55	$419,930
FOOD	38	$227,404	25	$47,433	63	$274,837
MOTOR VEH.	66	$138,408	116	$212,456	182	$350,864
APPAREL	62	$86,264			62	$86,264
HOME FURN.	24	$42,015	34	$39,751	58	$81,766
EAT DRINK	87	$193,122	108	$145,464	195	$338,586
SPECIALTY	194	$163,906	233	$59,137	427	$223,043
SERVICES	339	$213,569	428	$186,884	767	$400,453
WHOLESALE	116	$184,719	152	$230,628	268	$415,347
MISC.	133	$81,189	219	$116,216	352	$197,405
* TOTAL *	1,143	$2,920,605	1,458	$1,552,362	2,601	$4,472,967

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$189,645
BLDG. MTL.	35	$63,646
GEN. MDSE.		
FOOD	22	$37,497
MOTOR VEH.	78	$99,224
APPAREL		
HOME FURN.		
EAT DRINK	54	$33,274
SPECIALTY	150	$30,568
SERVICES	336	$75,784
WHOLESALE	60	$43,674
MISC.	116	$121,723
* TOTAL *	880	$695,035

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$160,642	65	$113,263	85	$273,905
BLDG. MTL.			65	$91,728	65	$91,728
GEN. MDSE.			44	$58,868	44	$58,868
FOOD			30	$45,975	30	$45,975
MOTOR VEH.	49	$60,212	94	$126,527	143	$186,739
APPAREL	20	$37,088			20	$37,088
HOME FURN.	20	$11,263			20	$11,263
EAT DRINK	35	$50,264	108	$99,121	143	$149,385
SPECIALTY	98	$53,112	248	$69,928	346	$123,040
SERVICES	149	$47,896	447	$162,273	596	$210,169
WHOLESALE	48	$68,431	185	$171,972	233	$240,403
MISC.	92	$156,705	269	$109,329	361	$266,034
* TOTAL *	531	$645,613	1,555	$1,048,984	2,086	$1,694,597

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	91	$4,504,493	28	$750,259		
BLDG. MTL.	170	$1,106,955	53	$439,966		
GEN. MDSE.	198	$4,465,581	40	$1,436,701		
FOOD	200	$1,180,017	79	$527,993		
MOTOR VEH.	499	$1,467,963	138	$278,160		
APPAREL	443	$1,398,451	85	$200,257		
HOME FURN.	427	$1,862,696	87	$152,177		
EAT DRINK	964	$3,098,614	225	$991,930		
SPECIALTY	2,089	$3,616,417	533	$645,601	93	$13,297
SERVICES	3,028	$3,489,782	809	$1,731,820	121	$22,171
WHOLESALE	764	$3,410,192	240	$831,198		
MISC.	1,143	$2,820,032	296	$411,338	118	$115,413
* TOTAL *	10,016	$32,421,193	2,613	$8,397,400	332	$150,881

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			95	$91,999	214	$5,346,751
BLDG. MTL.	20	$105,461	51	$85,974	294	$1,738,356
GEN. MDSE.			47	$73,046	285	$5,975,328
FOOD					279	$1,708,010
MOTOR VEH.			107	$381,443	744	$2,127,566
APPAREL					528	$1,598,708
HOME FURN.			34	$23,526	548	$2,038,399
EAT DRINK	39	$37,756	168	$344,906	1,396	$4,473,206
SPECIALTY	101	$45,748	413	$57,724	3,229	$4,378,787
SERVICES	154	$134,109	579	$220,749	4,691	$5,598,631
WHOLESALE	66	$225,602	185	$225,536	1,255	$4,692,528
MISC.	92	$246,748	518	$269,462	2,167	$3,862,993
* TOTAL *	472	$795,424	2,197	$1,774,365	15,630	$43,539,263

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			62	$42,243	62	$42,243
BLDG. MTL.	46	$96,071	43	$44,730	89	$140,801
GEN. MDSE.	27	$189,529			27	$189,529
FOOD	24	$150,175	23	$6,670	47	$156,845
MOTOR VEH.	62	$139,900	80	$63,462	142	$203,362
APPAREL	34	$54,104			34	$54,104
HOME FURN.	45	$47,312	24	$14,396	69	$61,708
EAT DRINK	83	$136,768	92	$73,951	175	$210,719
SPECIALTY	172	$115,140	153	$44,397	325	$159,537
SERVICES	327	$144,379	364	$71,047	691	$215,426
WHOLESALE	85	$129,002	146	$116,895	231	$245,897
MISC.	135	$505,711	207	$57,650	342	$563,361
* TOTAL *	1,040	$1,708,091	1,194	$535,441	2,234	$2,243,532

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$265,251	24	$126,410
BLDG. MTL.			20	$39,457	30	$85,805
GEN. MDSE.						
FOOD						
MOTOR VEH.	37	$48,284	39	$124,264	32	$57,623
APPAREL	23	$26,008	26	$41,514		
HOME FURN.	21	$17,284	42	$64,295		
EAT DRINK	51	$55,028	26	$41,933	35	$48,975
SPECIALTY	70	$32,035	113	$56,646	81	$32,438
SERVICES	182	$58,659	171	$57,079	199	$110,928
WHOLESALE	42	$77,125	54	$173,037	47	$76,964
MISC.	92	$222,822	100	$147,612	111	$147,656
* TOTAL *	518	$537,245	615	$1,011,088	559	$686,799

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$88,313	124	$479,974
BLDG. MTL.	48	$145,413	46	$40,927	144	$311,602
GEN. MDSE.			30	$24,702	30	$24,702
FOOD			35	$35,963	35	$35,963
MOTOR VEH.	53	$128,324	84	$139,399	245	$497,894
APPAREL					49	$67,522
HOME FURN.	44	$67,898	51	$64,334	158	$213,811
EAT DRINK	42	$92,915	83	$63,770	237	$302,621
SPECIALTY	169	$149,895	322	$40,981	755	$311,995
SERVICES	276	$107,767	588	$118,344	1,416	$452,777
WHOLESALE	77	$207,721	278	$370,066	498	$904,913
MISC.	214	$391,346	311	$243,401	828	$1,152,837
* TOTAL *	923	$1,291,279	1,904	$1,230,200	4,519	$4,756,611

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$1,392,174				
BLDG. MTL.	75	$481,082				
GEN. MDSE.	90	$2,600,018				
FOOD	99	$712,837	24	$99,032		
MOTOR VEH.	172	$416,004	50	$82,395	43	$54,905
APPAREL	192	$616,294				
HOME FURN.	187	$490,664	25	$31,431		
EAT DRINK	407	$1,517,517	50	$83,792	28	$59,389
SPECIALTY	932	$1,058,732	152	$61,922	108	$60,608
SERVICES	1,174	$1,700,915	267	$136,278	137	$54,085
WHOLESALE	279	$369,698	81	$248,925	31	$58,888
MISC.	403	$480,906	156	$558,117	131	$249,572
* TOTAL *	4,041	$11,836,841	805	$1,301,892	478	$537,447

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$134,055	134	$1,526,229
BLDG. MTL.	75	$60,495	150	$541,577
GEN. MDSE.	39	$67,908	129	$2,667,926
FOOD	47	$59,331	170	$871,200
MOTOR VEH.	96	$78,259	361	$631,563
APPAREL			192	$616,294
HOME FURN.	43	$49,404	255	$571,499
EAT DRINK	133	$132,081	618	$1,792,779
SPECIALTY	457	$181,185	1,649	$1,362,447
SERVICES	620	$214,949	2,198	$2,106,227
WHOLESALE	225	$116,265	616	$793,776
MISC.	293	$134,875	983	$1,423,470
* TOTAL *	2,131	$1,228,807	7,455	$14,904,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$443,769	56	$443,769
BLDG. MTL.			83	$130,433	83	$130,433
GEN. MDSE.			43	$181,118	43	$181,118
FOOD			63	$151,290	63	$151,290
MOTOR VEH.	33	$38,768	145	$115,099	178	$153,867
APPAREL			24	$25,045	24	$25,045
HOME FURN.	20	$30,900	55	$40,363	75	$71,263
EAT DRINK	31	$33,934	162	$184,176	193	$218,110
SPECIALTY	77	$61,174	275	$50,181	352	$111,355
SERVICES	143	$42,260	657	$190,202	800	$232,462
WHOLESALE	42	$178,699	247	$329,050	289	$507,749
MISC.	133	$202,690	214	$51,356	347	$254,046
* TOTAL *	479	$588,425	2,024	$1,892,082	2,503	$2,480,507

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$68,399
BLDG. MTL.	55	$47,863
GEN. MDSE.		
FOOD	28	$50,859
MOTOR VEH.	70	$54,990
APPAREL	26	$27,276
HOME FURN.	21	$2,194
EAT DRINK	80	$57,758
SPECIALTY	235	$54,349
SERVICES	380	$83,274
WHOLESALE	97	$118,599
MISC.	152	$58,696
* TOTAL *	1,210	$624,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$335,752	20	$30,294	43	$366,046
BLDG. MTL.						
GEN. MDSE.	32	$414,087			32	$414,087
FOOD	31	$276,017			31	$276,017
MOTOR VEH.	68	$107,750	39	$13,348	107	$121,098
APPAREL	26	$43,416			26	$43,416
HOME FURN.	35	$65,151			35	$65,151
EAT DRINK	112	$247,952	36	$21,591	148	$269,543
SPECIALTY	234	$203,754	96	$7,998	330	$211,752
SERVICES	414	$235,762	137	$40,230	551	$275,992
WHOLESALE	60	$171,454	53	$24,893	113	$196,347
MISC.	156	$166,449	116	$68,324	272	$234,773
* TOTAL *	1,191	$2,267,544	497	$206,678	1,688	$2,474,222

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$50,480
BLDG. MTL.	33	$54,487
GEN. MDSE.	50	$33,689
FOOD	49	$51,104
MOTOR VEH.	90	$36,030
APPAREL		
HOME FURN.	29	$22,217
EAT DRINK	80	$54,406
SPECIALTY	244	$43,713
SERVICES	441	$79,612
WHOLESALE	126	$63,582
MISC.	184	$82,356
* TOTAL *	1,383	$571,676

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,081,709	47	$22,554	94	$1,104,263
BLDG. MTL.	66	$495,556	38	$37,397	104	$532,953
GEN. MDSE.	47	$1,195,324			47	$1,195,324
FOOD	74	$533,967	29	$15,707	103	$549,674
MOTOR VEH.	207	$335,246	79	$81,468	286	$416,714
APPAREL	88	$157,483			88	$157,483
HOME FURN.	133	$274,752	25	$2,001	158	$276,753
EAT DRINK	271	$639,752	52	$34,726	323	$674,478
SPECIALTY	663	$549,679	251	$24,784	914	$574,463
SERVICES	1,163	$677,019	390	$82,934	1,553	$759,953
WHOLESALE	154	$384,052	95	$70,219	249	$454,271
MISC.	288	$241,523	194	$52,153	482	$293,676
* TOTAL *	3,201	$6,566,062	1,200	$423,943	4,401	$6,990,005

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$90,992				
GEN. MDSE.	24	$251,332				
FOOD	24	$269,378				
MOTOR VEH.	90	$229,529	27	$64,404		
APPAREL	35	$58,772				
HOME FURN.	35	$71,140				
EAT DRINK	109	$270,201	21	$19,689		
SPECIALTY	293	$125,059	38	$9,911	101	$17,958
SERVICES	500	$241,484	165	$40,379	130	$48,564
WHOLESALE	88	$156,933				
MISC.	161	$374,564	97	$166,463	113	$210,073
* TOTAL *	1,382	$2,139,384	348	$300,846	344	$276,595

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WARREN CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	32	$8,437	32	$8,437
BLDG. MTL.	36	$54,963	59	$145,955
GEN. MDSE.			24	$251,332
FOOD	29	$31,321	53	$300,699
MOTOR VEH.	60	$54,438	177	$348,371
APPAREL			35	$58,772
HOME FURN.	33	$4,730	68	$75,870
EAT DRINK	59	$29,013	189	$318,903
SPECIALTY	271	$33,848	703	$186,776
SERVICES	414	$140,015	1,209	$470,442
WHOLESALE	106	$69,359	194	$226,292
MISC.	207	$81,678	578	$832,778
* TOTAL *	1,247	$507,802	3,321	$3,224,627

WASHINGTON CLASS	WASHINGTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTEC TAX
UTILITIES			64	$126,536	64	$126,536
BLDG. MTL.	36	$126,833	52	$99,259	88	$226,092
GEN. MDSE.	23	$260,991	45	$81,307	68	$342,298
FOOD	24	$190,396	33	$54,342	57	$244,738
MOTOR VEH.	80	$99,641	101	$122,428	181	$222,069
APPAREL	40	$116,297			40	$116,297
HOME FURN.	55	$78,995	44	$26,237	99	$105,232
EAT DRINK	95	$159,524	107	$123,810	202	$283,334
SPECIALTY	233	$132,402	330	$144,955	563	$277,357
SERVICES	372	$190,230	672	$197,913	1,044	$388,143
WHOLESALE	128	$445,335	217	$273,312	345	$718,647
MISC.	158	$415,146	314	$212,586	472	$627,732
* TOTAL *	1,244	$2,215,790	1,979	$1,462,685	3,223	$3,678,475

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$115,103
BLDG. MTL.	49	$68,812
GEN. MDSE.		
FOOD	43	$64,251
MOTOR VEH.	89	$81,458
APPAREL		
HOME FURN.	26	$16,034
EAT DRINK	76	$46,699
SPECIALTY	250	$56,453
SERVICES	380	$83,545
WHOLESALE	145	$87,395
MISC.	185	$86,348
* TOTAL *	1,288	$706,098

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$634,836	125	$242,321	174	$877,157
BLDG. MTL.	83	$448,451	64	$39,716	147	$488,167
GEN. MDSE.	87	$2,293,077	32	$46,990	119	$2,340,067
FOOD	52	$430,048	62	$61,754	114	$491,802
MOTOR VEH.	182	$459,371	74	$82,313	256	$541,684
APPAREL	162	$414,342			162	$414,342
HOME FURN.	132	$379,869	54	$9,880	186	$389,749
EAT DRINK	356	$947,557	115	$99,316	471	$1,046,873
SPECIALTY	576	$602,416	273	$34,981	849	$637,397
SERVICES	1,217	$846,102	687	$235,109	1,904	$1,081,211
WHOLESALE	332	$1,161,132	203	$259,775	535	$1,420,907
MISC.	366	$421,950	365	$213,468	731	$635,418
* TOTAL *	3,594	$9,039,151	2,054	$1,325,623	5,648	$10,364,774

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$235,243	42	$235,243
BLDG. MTL.	21	$32,299	37	$55,691	58	$87,990
GEN. MDSE.						
FOOD	27	$106,380	32	$53,307	59	$159,687
MOTOR VEH.	42	$56,579	66	$73,725	108	$130,304
APPAREL			25	$16,205	25	$16,205
HOME FURN.	27	$32,647	40	$49,339	67	$81,986
EAT DRINK	39	$60,092	81	$100,192	120	$160,284
SPECIALTY	113	$28,108	177	$100,233	290	$128,341
SERVICES	191	$88,097	384	$248,897	575	$336,994
WHOLESALE	49	$23,228	150	$149,163	199	$172,391
MISC.	78	$195,483	247	$268,832	325	$464,315
* TOTAL *	587	$622,913	1,281	$1,350,827	1,868	$1,973,740

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$345,145	76	$114,507	100	$459,652
BLDG. MTL.	31	$90,490	43	$91,625	74	$182,115
GEN. MDSE.	28	$583,559	24	$19,813	52	$603,372
FOOD	36	$173,199	44	$46,290	80	$219,489
MOTOR VEH.	77	$118,228	81	$68,612	158	$186,840
APPAREL	72	$172,596			72	$172,596
HOME FURN.	65	$119,841	29	$36,903	94	$156,744
EAT DRINK	128	$260,295	127	$103,213	255	$363,508
SPECIALTY	250	$279,985	241	$20,996	491	$300,981
SERVICES	376	$270,818	504	$130,708	880	$401,526
WHOLESALE	82	$195,626	156	$209,421	238	$405,047
MISC.	131	$163,710	201	$119,143	332	$282,853
* TOTAL *	1,300	$2,773,492	1,526	$961,231	2,826	$3,734,723

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$3,086,260	98	$338,387	174	$3,424,647
BLDG. MTL.	176	$1,183,133	88	$88,468	264	$1,271,601
GEN. MDSE.	104	$3,994,789	38	$93,688	142	$4,088,477
FOOD	214	$1,786,400	63	$52,304	277	$1,838,704
MOTOR VEH.	429	$1,076,866	150	$173,783	579	$1,250,649
APPAREL	348	$1,668,573			348	$1,668,573
HOME FURN.	309	$857,034	39	$21,644	348	$878,678
EAT DRINK	860	$2,204,342	202	$164,264	1,062	$2,368,606
SPECIALTY	1,414	$1,887,541	299	$100,728	1,713	$1,988,269
SERVICES	2,621	$2,663,128	665	$140,839	3,286	$2,803,967
WHOLESALE	825	$2,962,456	187	$118,950	1,012	$3,081,406
MISC.	921	$1,734,181	318	$136,432	1,239	$1,870,613
* TOTAL *	8,297	$25,104,703	2,147	$1,429,487	10,444	$26,534,190

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$166,093
BLDG. MTL.	54	$69,528
GEN. MDSE.	34	$40,138
FOOD	24	$47,464
MOTOR VEH.	60	$35,751
APPAREL		
HOME FURN.	33	$19,648
EAT DRINK	88	$54,784
SPECIALTY	194	$42,284
SERVICES	353	$109,017
WHOLESALE	144	$141,215
MISC.	199	$48,958
* TOTAL *	1,234	$774,880

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	BELMOND NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	32	$59,014	31	$50,433		
GEN. MDSE.						
FOOD						
MOTOR VEH.	45	$51,063	37	$62,250	28	$29,202
APPAREL						
HOME FURN.			22	$31,570	25	$29,304
EAT DRINK	49	$39,234	39	$33,060	32	$59,496
SPECIALTY	94	$42,232	78	$30,674	78	$53,176
SERVICES	218	$146,039	170	$183,684	181	$57,556
WHOLESALE	55	$61,877	28	$68,367	51	$69,314
MISC.	110	$306,409	129	$277,711	132	$387,342
* TOTAL *	603	$705,868	534	$737,749	527	$685,390

WRIGHT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$34,035	40	$34,035
BLDG. MTL.			63	$109,447
GEN. MDSE.				
FOOD				
MOTOR VEH.	50	$52,142	160	$194,657
APPAREL				
HOME FURN.			47	$60,874
EAT DRINK	54	$27,388	174	$159,178
SPECIALTY	130	$28,643	380	$154,725
SERVICES	223	$42,035	792	$429,314
WHOLESALE	103	$99,521	237	$299,079
MISC.	150	$107,604	521	$1,079,066
* TOTAL *	750	$391,368	2,414	$2,520,375
LATE FILERS	23,182	$7,780,125		
* GRAND TOTAL *	373,968	$647,029,823		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	259	$8,749,992	$335,870	.05
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,863	$580,194,457	$23,207,765	3.56
ELECTRIC AND GAS UTILITIES	2,286	$1,698,698,074	$67,947,228	10.43
WATER AND SANITATION UTILITIES	2,654	$128,332,804	$5,132,981	.79
TRANSPORTATION COMPANIES	1,421	$44,500,371	$1,779,863	.27
* GROUP TOTALS *	9,224	$2,451,725,706	$98,067,837	15.05
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,663	$542,429,669	$21,694,902	3.33
PAINT AND GLASS STORES	818	$46,824,524	$1,872,897	.29
HARDWARE STORES	2,832	$206,034,714	$8,239,911	1.26
GARDEN SUPPLY STORES	1,864	$47,109,143	$1,884,290	.29
MOBILE HOME DEALERS	227	$1,625,983	$65,040	.01
* GROUP TOTALS *	9,404	$844,024,033	$33,757,040	5.18
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,224	$1,235,797,739	$49,431,916	7.58
VARIETY STORES	1,102	$461,341,700	$18,453,576	2.83
MISCELLANEOUS GENERAL MERCHANDISE STORES	4,251	$372,193,657	$14,887,467	2.28
* GROUP TOTALS *	6,577	$2,069,333,096	$82,772,959	12.70

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	5,342	$914,719,164	$36,588,340	5.61
MEAT AND FISH MARKETS	188	$570,239	$22,805	.00
FRUIT AND VEGETABLE MARKETS	68	$660,223	$26,411	.00
CONFECTIONERY STORES	425	$7,999,269	$319,798	.05
DAIRY PRODUCT STORES	275	$7,565,946	$302,144	.05
BAKERIES	614	$6,439,151	$257,554	.04
MISCELLANEOUS FOOD STORES	841	$6,084,764	$243,292	.04
* GROUP TOTALS *	7,753	$944,038,756	$37,760,344	5.79
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,401	$238,247,334	$9,529,899	1.46
AUTOMOTIVE PARTS	4,980	$268,148,732	$10,725,588	1.65
GAS STATIONS	9,820	$331,993,087	$13,279,363	2.04
RECREATIONAL VEHICLES	1,854	$65,828,567	$2,632,977	.40
* GROUP TOTALS *	20,055	$904,217,720	$36,167,827	5.55
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	732	$68,109,673	$2,724,390	.42
WOMEN S APPAREL STORES	3,110	$206,578,709	$8,262,704	1.27
FAMILY AND CHILDREN S APPAREL STORES	1,766	$126,064,574	$5,041,317	.77

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,826	$112,978,042	$4,518,103	.69
OTHER APPAREL STORES	1,101	$30,210,080	$1,207,893	.19
* GROUP TOTALS *	8,535	$543,941,078	$21,754,407	3.34
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,589	$223,185,210	$8,926,011	1.37
HOME FURNISHING STORES	2,213	$74,080,727	$2,961,812	.45
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,414	$302,892,192	$12,112,379	1.86
* GROUP TOTALS *	11,216	$600,158,129	$24,000,202	3.68
EATING AND DRINKING PLACES GROUP				
EATING PLACES	19,019	$1,250,648,119	$50,011,967	7.67
DRINKING PLACES	9,180	$237,820,797	$9,505,754	1.46
* GROUP TOTALS *	28,199	$1,488,468,916	$59,517,721	9.13
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,817	$232,535,362	$9,300,448	1.43
LIQUOR STORES	887	$29,787,710	$1,191,450	.18
USED MERCHANDISE STORES	8,361	$59,901,835	$2,395,927	.37
SPORTING GOODS STORES	6,575	$95,201,509	$3,806,645	.58
BOOKS AND STATIONERY STORES	1,962	$75,796,249	$3,031,678	.47
JEWELRY STORES	2,275	$97,017,374	$3,880,120	.60

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	10,568	$53,816,777	$2,151,802	.33
GIFT AND NOVELTY SHOPS	3,356	$67,317,438	$2,691,127	.41
MAIL ORDER STORES	1,004	$33,628,037	$1,345,123	.21
VENDING MACHINES	986	$46,031,062	$1,839,950	.28
DIRECT SELLING	6,065	$48,678,103	$1,947,052	.30
FUEL AND ICE DEALERS	1,373	$57,345,573	$2,293,797	.35
FLORISTS	2,681	$56,707,068	$2,267,714	.35
OTHER SPECIALTY SHOPS	14,987	$339,756,046	$13,584,055	2.08
* GROUP TOTALS *	63,897	$1,293,520,143	$51,726,888	7.94

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	4,276	$82,753,483	$3,309,276	.51
HOTELS AND OTHER LODGING PLACES	3,101	$247,256,219	$9,892,679	1.52
LAUNDRY AND CLEANING	4,196	$88,041,330	$3,520,465	.54
PHOTOGRAPHIC STUDIOS	2,646	$37,241,230	$1,488,352	.23
BEAUTY SHOPS	20,737	$123,353,196	$4,932,144	.76
BARBER SHOPS	4,522	$27,988,737	$1,118,981	.17
SHOE REPAIR SHOPS	552	$4,134,797	$165,365	.03
FUNERAL HOMES	1,763	$51,135,384	$2,045,404	.31
OTHER PERSONAL SERVICES	3,207	$23,212,070	$928,008	.14
BUILDING MAINTENANCE	2,581	$30,571,544	$1,222,816	.19
EMPLOYMENT AGENCIES	299	$14,148,553	$565,940	.09

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	7,944	$240,147,044	$9,605,590	1.47
AUTOMOBILE RENTAL AND STORAGE	676	$40,119,887	$1,604,792	.25
AUTOMOBILE REPAIR AND SERVICES	18,723	$315,757,882	$12,627,635	1.94
ELECTRICAL REPAIR	4,175	$65,655,486	$2,625,688	.40
WATCH, JEWELRY REPAIR	193	$1,258,309	$50,328	.01
FURNITURE REPAIR	3,299	$11,146,739	$445,755	.07
MISCELLANEOUS REPAIR	13,504	$180,182,008	$7,206,757	1.11
MOTION PICTURE THEATRES	715	$36,581,444	$1,463,212	.22
AMUSEMENT PARKS AND SERVICES	8,091	$198,821,317	$7,949,827	1.22
EDUCATION INSTITUTIONS	924	$27,633,252	$1,105,170	.17
OTHER SERVICES	4,863	$218,792,680	$8,751,054	1.34
* GROUP TOTALS *	110,987	$2,065,932,591	$82,625,238	12.68

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MOTOR VEHICLE	1,368	$60,791,412	$2,431,567	.37
FURNITURE AND HOME FURNISHINGS	133	$5,648,025	$225,920	.03
CONSTRUCTION MATERIALS	5,826	$436,435,326	$17,378,477	2.67
FARM AND CONSTRUCTION MACHINERY	11,877	$786,720,033	$31,467,840	4.83
MISCELLANEOUS DURABLE GOODS	1,226	$52,704,942	$2,108,176	.32
APPAREL, PIECE GOODS	103	$4,730,700	$189,134	.03

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,195	$56,274,229	$2,250,758	.35
MISCELLANEOUS NONDURABLE GOODS	9,939	$338,230,764	$13,528,124	2.08
* GROUP TOTALS *	31,667	$1,741,535,431	$69,580,046	10.68
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	5,209	$63,115,765	$2,524,265	.39
MINING	359	$26,168,495	$1,046,710	.16
GENERAL CONTRACTORS	5,019	$92,201,128	$3,687,985	.57
PLUMBING AND HEATING CONTRACTORS	6,127	$141,472,359	$5,658,560	.87
PAINTING CONTRACTORS	2,693	$21,803,011	$871,970	.13
ELECTRICAL CONTRACTORS	4,159	$98,510,855	$3,940,318	.60
CARPENTRY CONTRACTORS	2,883	$29,759,237	$1,190,219	.18
OTHER SPECIAL TRADE CONTRACTORS	3,796	$89,156,439	$3,566,184	.55
FOOD MANUFACTURERS	977	$21,111,288	$844,376	.13
APPAREL AND TEXTILE MANUFACTURERS	184	$7,660,460	$296,323	.05
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,116	$43,878,594	$1,755,133	.27
PUBLISHERS OF BOOKS AND NEWSPAPERS	837	$13,616,324	$544,637	.08
COMMERCIAL PRINTERS	2,625	$119,788,737	$4,791,378	.74
NONMETALLIC PRODUCT MANUFACTURERS	1,406	$66,639,431	$2,665,582	.41

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,796	$154,822,084	$6,192,561	.95
MISCELLANEOUS MANUFACTURERS	620	$17,731,279	$709,246	.11
TEMPORARY RETAILERS	2,207	$29,722,898	$897,872	.14
* GROUP TOTALS *	43,013	$1,037,158,384	$41,183,319	6.32
* LATE FILERS *	23,182	$194,574,755	$7,780,125	1.19
** GRAND TOTAL **	373,968	$16,187,378,730	$647,029,823	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
YEAR ENDING MARCH 31, 1988

COUNTY	UNITS	AMOUNT	COUNTY	UNITS	AMOUNT
ADAIR	2,087	$376,454	JOHNSON	16,514	3,168,851
ADAMS	1,314	180,894	JONES	4,502	672,191
ALLAMAKEE	3,328	474,039	KEOKUK	2,987	482,737
APPANOOSE	3,637	417,434	KOSSUTH	4,018	668,276
AUDUBON	1,769	311,741	LEE	9,485	1,254,397
BENTON	5,400	826,555	LINN	39,485	6,669,317
BLACK HAWK	27,934	4,146,942	LOUISA	3,185	411,839
BOONE	5,966	934,236	LUCAS	2,343	320,685
BREMER	5,053	802,039	LYON	2,549	401,725
BUCHANAN	5,141	735,277	MADISON	3,300	449,663
BUENA VISTA	4,565	740,419	MAHASKA	5,395	783,900
BUTLER	3,846	535,854	MARION	7,009	1,079,835
CALHOUN	2,547	412,868	MARSHALL	9,726	1,389,287
CARROLL	4,531	835,023	MILLS	3,296	519,019
CASS	3,889	634,247	MITCHELL	2,501	374,855
CEDAR	4,274	685,223	MONONA	2,606	391,062
CERRO GORDO	11,149	1,694,473	MONROE	2,119	281,641
CHEROKEE	3,272	498,504	MONTGOMERY	2,921	445,059
CHICKASAW	3,433	459,971	MUSCATINE	11,139	1,504,025
CLARKE	2,184	295,235	O'BRIEN	3,473	607,368
CLAY	4,144	649,312	OSCEOLA	1,706	280,374
CLAYTON	4,603	714,363	PAGE	3,835	542,645
CLINTON	12,333	1,820,452	PALO ALTO	2,293	388,169
CRAWFORD	4,448	622,910	PLYMOUTH	5,201	910,848
DALLAS	7,630	1,129,189	POCAHONTAS	2,161	393,698
DAVIS	2,070	246,220	POLK	79,118	14,433,029
DECATUR	1,828	242,255	POTTAWATTAMIE	22,859	3,126,149
DELAWARE	4,192	683,810	POWESHIEK	4,563	773,383
DES MOINES	11,009	1,600,371	RINGGOLD	1,379	196,249
DICKINSON	3,661	626,336	SAC	2,790	445,647
DUBUQUE	18,895	2,993,999	SCOTT	34,960	5,778,574
EMMET	2,588	397,637	SHELBY	2,951	507,955
FAYETTE	5,129	801,188	SIOUX	6,287	1,040,106
FLOYD	4,231	570,282	STORY	13,082	2,245,110
FRANKLIN	2,594	438,758	TAMA	4,223	621,077
FREMONT	2,127	341,041	TAYLOR	1,599	223,689
GREENE	2,596	[illegible]31,743	UNION	3,207	409,511
GRUNDY	2,782	491,545	VAN BUREN	2,049	254,878
GUTHRIE	2,808	417,129	WAPELLO	9,636	1,204,113
HAMILTON	4,259	630,426	WARREN	8,931	1,396,768
HANCOCK	2,842	429,406	WASHINGTON	4,619	804,674
HARDIN	4,684	711,238	WAYNE	1,675	225,302
HARRISON	4,016	632,481	WEBSTER	9,499	1,374,309
HENRY	4,778	731,865	WINNEBAGO	2,934	456,037
HOWARD	2,388	345,800	WINNESHIEK	4,393	698,813
HUMBOLDT	2,634	418,347	WOODBURY	23,339	3,325,630
IDA	1,956	339,123	WORTH	1,874	282,875
IOWA	3,620	615,057	WRIGHT	3,073	495,628
JACKSON	5,358	680,030	MOTOR VEHICLE	48	27,950
JASPER	9,524	1,481,921			
JEFFERSON	3,921	534,960	TOTALS	657,804	$103,455,547

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	293	$33,071,438	$1,322,855	1.98
ELECTRIC AND GAS UTILITIES	109	$58,120,976	$2,324,839	3.48
WATER AND SANITATION UTILITIES	22	$111,508	$4,461	.01
TRANSPORTATION COMPANIES	186	$33,947,179	$1,357,886	2.03
* GROUP TOTALS *	610	$125,251,101	$5,010,041	7.50
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	477	$23,752,226	$950,204	1.42
PAINT AND GLASS STORES	26	$997,357	$39,897	.06
HARDWARE STORES	103	$1,340,753	$53,633	.08
GARDEN SUPPLY STORES	48	$989,173	$39,568	.06
MOBILE HOME DEALERS	5	$23,650	$946	.00
* GROUP TOTALS *	659	$27,103,159	$1,084,248	1.62
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	24	$34,483,472	$1,379,337	2.06
VARIETY STORES	8	$1,300,464	$52,019	.08
MISCELLANEOUS GENERAL MERCHANDISE STORES	22	$463,666	$18,547	.03
* GROUP TOTALS *	54	$36,247,602	$1,449,903	2.17

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJCR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
FOOD DEALERS GROUP				
GROCERY STORES	27	$915,942	$36,637	.05
MEAT AND FISH MARKETS	8	$217,461	$8,697	.01
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00
CONFECTIONERY STORES	5	$193,795	$7,752	.01
DAIRY PRODUCT STORES	3	$126,597	$5,064	.01
BAKERIES	0	$0	$0	.00
MISCELLANEOUS FOOD STORES	33	$56,423	$2,257	.00
* GROUP TOTALS *	77	$1,510,218	$60,407	.09
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	58	$2,033,518	$81,339	.12
AUTOMOTIVE PARTS	269	$9,067,867	$362,599	.54
GAS STATIONS	106	$6,248,703	$249,950	.37
RECREATIONAL VEHICLES	58	$1,736,645	$69,467	.10
* GROUP TOTALS *	491	$19,086,733	$763,355	1.14
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	15	$154,378	$6,175	.01
WOMEN S APPAREL STORES	65	$1,240,276	$49,608	.07
FAMILY AND CHILDREN S APPAREL STORES	32	$1,130,802	$45,233	.07

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	53	$2,216,712	$88,667	.13
OTHER APPAREL STORES	55	$751,640	$30,065	.04
* GROUP TOTALS *	220	$5,493,808	$219,748	.33
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	265	$5,640,962	$225,640	.34
HOME FURNISHING STORES	214	$26,131,565	$1,045,264	1.56
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	456	$13,834,425	$553,382	.83
* GROUP TOTALS *	935	$45,606,952	$1,824,286	2.73
EATING AND DRINKING PLACES GROUP				
EATING PLACES	128	$1,996,260	$79,850	.12
DRINKING PLACES	0	$0	$0	.00
* GROUP TOTALS *	128	$1,996,260	$79,850	.12
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	27	$1,670,615	$66,825	.10
LIQUOR STORES	5	$83,187	$3,327	.00
USED MERCHANDISE STORES	153	$1,577,087	$63,085	.09
SPORTING GOODS STORES	67	$313,559	$12,541	.02
BOOKS AND STATIONERY STORES	155	$3,997,248	$159,885	.24
JEWELRY STORES	66	$745,619	$29,824	.04

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	342	$1,388,008	$55,521	.08
GIFT AND NOVELTY SHOPS	71	$2,336,075	$93,442	.14
MAIL ORDER STORES	141	$15,884,296	$635,371	.95
VENDING MACHINES	161	$2,761,115	$110,447	.17
DIRECT SELLING	674	$31,452,132	$1,258,086	1.88
FUEL AND ICE DEALERS	182	$2,654,685	$106,186	.16
FLORISTS	11	$8,426	$337	.00
OTHER SPECIALTY SHOPS	1,032	$59,581,030	$2,383,248	3.57
* GROUP TOTALS *	3,087	$124,453,082	$4,978,125	7.45

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	405	$8,094,892	$323,786	.48
HOTELS AND OTHER LODGING PLACES	41	$1,486,888	$59,474	.09
LAUNDRY AND CLEANING	178	$5,273,862	$210,952	.32
PHOTOGRAPHIC STUDIOS	132	$2,127,365	$85,092	.13
BEAUTY SHOPS	8	$209,985	$8,400	.01
BARBER SHOPS	18	$26,929	$1,076	.00
SHOE REPAIR SHOPS	4	$4,028	$161	.00
FUNERAL HOMES	13	$42,948	$1,719	.00
OTHER PERSONAL SERVICES	86	$1,216,202	$48,654	.07
BUILDING MAINTENANCE	181	$2,320,733	$92,828	.14
EMPLOYMENT AGENCIES	3	$0	$0	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	3,202	$171,524,750	$6,861,060	10.27
AUTOMOBILE RENTAL AND STORAGE	144	$8,654,216	$346,176	.52
AUTOMOBILE REPAIR AND SERVICES	160	$3,133,277	$125,338	.19
ELECTRICAL REPAIR	200	$3,284,594	$131,383	.20
WATCH, JEWELRY REPAIR	1	$0	$0	.00
FURNITURE REPAIR	30	$131,622	$5,262	.01
MISCELLANEOUS REPAIR	428	$9,183,893	$365,776	.55
MOTION PICTURE THEATRES	55	$899,272	$35,975	.05
AMUSEMENT PARKS AND SERVICES	101	$1,413,306	$56,530	.08
EDUCATION INSTITUTIONS	15	$9,646	$386	.00
OTHER SERVICES	141	$2,199,984	$88,003	.13
* GROUP TOTALS *	5,546	$221,238,392	$8,848,031	13.24
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	237	$8,184,684	$327,386	.49
FURNITURE AND HOME FURNISHINGS	134	$1,867,482	$74,696	.11
CONSTRUCTION MATERIALS	1,987	$68,956,223	$2,758,234	4.13
FARM AND CONSTRUCTION MACHINERY	5,871	$263,108,336	$10,524,200	15.75
MISCELLANEOUS DURABLE GOODS	381	$13,824,429	$552,976	.83
APPAREL, PIECE GOODS	67	$2,609,244	$104,371	.16

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	288	$8,475,808	$339,029	.51
MISCELLANEOUS NONDURABLE GOODS	1,391	$75,897,235	$3,035,985	4.54
* GROUP TOTALS *	10,356	$442,923,441	$17,716,877	26.51

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	217	$4,398,053	$175,922	.26
MINING	48	$2,507,652	$100,305	.15
GENERAL CONTRACTORS	1,063	$20,565,054	$822,602	1.23
PLUMBING AND HEATING CONTRACTORS	371	$7,363,211	$294,517	.44
PAINTING CONTRACTORS	89	$1,080,136	$43,206	.06
ELECTRICAL CONTRACTORS	221	$5,386,101	$215,444	.32
CARPENTRY CONTRACTORS	88	$704,523	$28,133	.04
OTHER SPECIAL TRADE CONTRACTORS	836	$14,963,828	$598,544	.90
FOOD MANUFACTURERS	270	$19,473,828	$778,947	1.17
APPAREL AND TEXTILE MANUFACTURERS	184	$8,094,441	$323,775	.48
FURNITURE, WOOD AND PAPER MANUFACTURERS	643	$23,949,724	$958,500	1.43
PUBLISHERS OF BOOKS AND NEWSPAPERS	158	$16,982,984	$679,319	1.02
COMMERCIAL PRINTERS	345	$37,541,613	$1,501,664	2.25
NONMETALLIC PRODUCT MANUFACTURERS	1,344	$80,299,413	$3,211,985	4.81

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,693	$276,819,005	$11,072,770	16.57
MISCELLANEOUS MANUFACTURERS	783	$64,970,695	$2,598,834	3.89
TEMPORARY RETAILERS	156	$2,005,034	$0	.00
* GROUP TOTALS *	10,509	$587,105,295	$23,404,517	35.02
* LATE FILERS *	1,611	$28,214,669	$847,150	1.27
** GRAND TOTAL **	34,283	$1,666,230,712	$66,286,538	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	667	$31,288,066	$1,251,532	5.52 *
ELECTRIC AND GAS UTILITIES	654	$43,962,570	$1,758,507	7.76 *
WATER AND SANITATION UTILITIES	70	$615,901	$24,635	.11 *
TRANSPORTATION COMPANIES	522	$8,466,727	$338,678	1.49 *
* GROUP TOTALS *	1,913	$84,333,264	$3,373,352	14.88 *
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	205	$1,805,217	$72,207	.32 *
PAINT AND GLASS STORES	5	$166,542	$6,661	.03 *
HARDWARE STORES	7	$6,689	$268	.00 *
GARDEN SUPPLY STORES	32	$137,352	$5,494	.02 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	249	$2,115,800	$84,630	.37 *
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	22	$2,042,640	$81,705	.36 *
VARIETY STORES	4	$4,580	$183	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	27	$573,999	$22,966	.10 *
* GROUP TOTALS *	53	$2,621,219	$104,854	.46 *

FOOD DEALERS GROUP

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	27	$3,169,990	$126,798	.56 *
MEAT AND FISH MARKETS	16	$11,235	$449	.00 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	4	$684,028	$27,361	.12 *
DAIRY PRODUCT STORES	7	$143,949	$5,757	.03 *
BAKERIES	17	$507,774	$20,310	.09 *
MISCELLANEOUS FOOD STORES	6	$14,565	$583	.00 *
* GROUP TOTALS *	77	$4,531,541	$181,258	.80 *
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	92	$47,042	$1,881	.01 *
AUTOMOTIVE PARTS	61	$638,194	$25,530	.11 *
GAS STATIONS	66	$239,700	$9,586	.04 *
RECREATIONAL VEHICLES	19	$80,735	$3,229	.01 *
* GROUP TOTALS *	238	$1,005,671	$40,226	.18 *
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	23	$5,334	$214	.00 *
WOMEN S APPAREL STORES	161	$45,289	$1,808	.01 *
FAMILY AND CHILDREN S APPAREL STORES	16	$29,837	$1,194	.01 *
SHOE STORES	80	$277,756	$11,106	.05 *
OTHER APPAREL STORES	6	$41,567	$1,663	.01 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	286	$399,783	$15,985	.07 *
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	27	$217,280	$8,694	.04 *
HOME FURNISHING STORES	49	$5,492,586	$219,704	.97 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	38	$219,771	$8,739	.04 *
* GROUP TOTALS *	114	$5,929,637	$237,137	1.05 *
EATING AND DRINKING PLACES GROUP				
EATING PLACES	250	$3,474,013	$138,955	.61 *
DRINKING PLACES	2	$0	$0	.00 *
* GROUP TOTALS *	252	$3,474,013	$138,955	.61 *
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	4	$5,685	$227	.00 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	12	$3,311	$133	.00 *
SPORTING GOODS STORES	44	$110,646	$4,426	.02 *
BOOKS AND STATIONERY STORES	32	$110,938	$4,439	.02 *
JEWELRY STORES	53	$117,263	$4,690	.02 *
HOBBY AND TOY STORES	10	$10,733	$429	.00 *
GIFT AND NOVELTY SHOPS	12	$13,002	$521	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAIL ORDER STORES	8	$147	$6	.00 *
VENDING MACHINES	199	$1,219,207	$48,764	.22 *
DIRECT SELLING	41	$859,586	$34,383	.15 *
FUEL AND ICE DEALERS	80	$417,717	$16,710	.07 *
FLORISTS	8	$4,574	$183	.00 *
OTHER SPECIALTY SHOPS	149	$1,531,023	$61,238	.27 *
* GROUP TOTALS *	652	$4,403,832	$176,149	.78 *

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	1,614	$22,648,353	$905,937	4.00 *
HOTELS AND OTHER LODGING PLACES	207	$2,364,077	$94,566	.42 *
LAUNDRY AND CLEANING	78	$1,391,482	$55,654	.25 *
PHOTOGRAPHIC STUDIOS	4	$0	$0	.00 *
BEAUTY SHOPS	4	$0	$0	.00 *
BARBER SHOPS	0	$0	$0	.00 *
SHOE REPAIR SHOPS	0	$0	$0	.00 *
FUNERAL HOMES	41	$32,086	$1,284	.01 *
OTHER PERSONAL SERVICES	39	$375,045	$15,005	.07 *
BUILDING MAINTENANCE	20	$1,674,772	$66,992	.30 *
EMPLOYMENT AGENCIES	13	$26,865	$1,074	.00 *
OTHER BUSINESS SERVICES	596	$16,791,321	$671,641	2.96 *
AUTOMOBILE RENTAL AND STORAGE	10	$0	$0	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
AUTOMOBILE REPAIR AND SERVICES	97	$684,252	$27,373	.12	*
ELECTRICAL REPAIR	26	$108,384	$4,337	.02	*
WATCH, JEWELRY REPAIR	4	$5,139	$206	.00	*
FURNITURE REPAIR	24	$40,379	$1,615	.01	*
MISCELLANEOUS REPAIR	180	$2,380,946	$95,242	.42	*
MOTION PICTURE THEATRES	49	$77,083	$3,081	.01	*
AMUSEMENT PARKS AND SERVICES	159	$486,918	$19,477	.09	*
EDUCATION INSTITUTIONS	17	$363,331	$14,533	.06	*
OTHER SERVICES	2,996	$36,199,637	$1,448,026	6.39	*
* GROUP TOTALS *	6,178	$85,650,070	$3,426,043	15.11	*

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
MOTOR VEHICLE	39	$1,024,603	$40,983	.18	*
FURNITURE AND HOME FURNISHINGS	12	$228,554	$9,143	.04	*
CONSTRUCTION MATERIALS	244	$4,383,607	$175,330	.77	*
FARM AND CONSTRUCTION MACHINERY	443	$2,895,054	$115,798	.51	*
MISCELLANEOUS DURABLE GOODS	94	$8,222,992	$328,921	1.45	*
APPAREL, PIECE GOODS	6	$0	$0	.00	*
GROCERIES AND FARM PRODUCTS	204	$5,031,184	$201,245	.89	*
MISCELLANEOUS NONDURABLE GOODS	838	$7,780,958	$311,243	1.37	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
* GROUP TOTALS *	1,880	$29,566,952	$1,182,663	5.22	*
MISCELLANEOUS GROUP					
AGRICULTURE PRODUCTION AND SERVICES	266	$4,945,582	$197,823	.87	*
MINING	77	$1,181,230	$47,249	.21	*
GENERAL CONTRACTORS	1,019	$14,550,771	$582,041	2.57	*
PLUMBING AND HEATING CONTRACTORS	347	$3,768,497	$150,741	.66	*
PAINTING CONTRACTORS	27	$1,029,894	$41,197	.18	*
ELECTRICAL CONTRACTORS	166	$1,881,976	$75,280	.33	*
CARPENTRY CONTRACTORS	39	$470,971	$18,837	.08	*
OTHER SPECIAL TRADE CONTRACTORS	588	$10,405,615	$416,218	1.84	*
FOOD MANUFACTURERS	620	$76,045,306	$3,041,808	13.42	*
APPAREL AND TEXTILE MANUFACTURERS	87	$6,658,151	$266,326	1.17	*
FURNITURE, WOOD AND PAPER MANUFACTURERS	236	$12,170,570	$486,826	2.15	*
PUBLISHERS OF BOOKS AND NEWSPAPERS	244	$4,271,443	$170,857	.75	*
COMMERCIAL PRINTERS	210	$9,935,861	$397,437	1.75	*
NONMETALLIC PRODUCT MANUFACTURERS	645	$30,607,764	$1,224,955	5.40	*
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,438	$147,736,996	$5,909,490	26.07	*
MISCELLANEOUS MANUFACTURERS	279	$11,750,072	$470,003	2.07	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
TEMPORARY RETAILERS	123	$7,377,842	$0	.00	*
* GROUP TOTALS *	6,411	$344,788,541	$13,497,088	59.53	*
* LATE FILERS *	649	$5,848,143	$212,831	.94	*
** GRAND TOTAL **	18,952	$574,668,466	$22,671,221	100.00	*

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1988

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	73	$15,710	JONES	120	$27,247
ADAMS	28	$9,368	KEOKUK	72	$9,728
ALLAMAKEE	141	$17,809	KOSSUTH	100	$15,718
APPANOOSE	51	$130,072	LEE	301	$768,358
AUDUBON	36	$1,299	LINN	1,297	$4,524,582
BENTON	105	$16,312	LOUISA	72	$8,533
BLACK HAWK	877	$1,470,345	LUCAS	32	$29,272
BOONE	134	$60,547	LYON	122	$27,910
BREMER	135	$49,954	MADISON	39	$43,193
BUCHANAN	116	$34,416	MAHASKA	133	$46,555
BUENA VISTA	117	$28,302	MARION	147	$185,045
BUTLER	91	$3,418	MARSHALL	272	$330,938
CALHOUN	52	$17,770	MILLS	35	$2,452
CARROLL	172	$68,182	MITCHELL	102	$42,128
CASS	116	$90,370	MONONA	72	$5,145
CEDAR	88	$16,094	MONROE	57	$11,466
CERRO GORDO	444	$258,641	MONTGOMERY	106	$89,589
CHEROKEE	71	$16,283	MUSCATINE	244	$592,281
CHICKASAW	93	$72,439	OBRIEN	165	$18,127
CLARKE	26	$6,398	OSCEOLA	62	$4,680
CLAY	188	$68,173	PAGE	152	$28,880
CLAYTON	134	$67,930	PALO ALTO	65	$11,111
CLINTON	287	$292,901	PLYMOUTH	114	$130,136
CRAWFORD	126	$154,917	POCAHONTAS	100	$34,308
DALLAS	140	$44,886	POLK	2,474	$4,490,432
DAVIS	55	$10,862	POTTAWATTAMIE	521	$279,255
DECATUR	28	$3,063	POWESHIEK	143	$327,783
DELAWARE	77	$25,056	RINGGOLD	27	$4,746
DES MOINES	340	$377,208	SAC	108	$21,625
DICKINSON	95	$28,944	SCOTT	977	$1,294,995
DUBUQUE	754	$1,393,231	SHELBY	142	$58,756
EMMET	96	$65,386	SIOUX	201	$95,852
FAYETTE	116	$34,136	STORY	398	$166,589
FLOYD	158	$92,450	TAMA	87	$38,654
FRANKLIN	106	$29,801	TAYLOR	23	$689
FREMONT	53	$3,650	UNION	56	$36,612
GREENE	82	$6,405	VAN BUREN	37	$10,862
GRUNDY	109	$24,518	WAPELLO	255	$633,148
GUTHRIE	69	$7,567	WARREN	120	$30,541
HAMILTON	178	$207,783	WASHINGTON	117	$17,772
HANCOCK	87	$38,858	WAYNE	62	$18,324
HARDIN	253	$70,499	WEBSTER	315	$213,669
HARRISON	71	$7,577	WINNEBAGO	98	$244,831
HENRY	116	$68,306	WINNESHIEK	117	$120,702
HOWARD	79	$8,564	WOODBURY	657	$729,300
HUMBOLDT	95	$39,519	WORTH	62	$16,550
IDA	60	$27,989	WRIGHT	119	$83,989
IOWA	102	$231,070			
JACKSON	114	$17,149	OUT OF STATE	7	$0
JASPER	186	$293,598			
JEFFERSON	101	$54,259			
JOHNSON	427	$568,179	GRAND TOTAL	18,952	$22,671,221